UBEA Business Education Forum

DECEMBER, 1953
VOL. VIII, NO. 3

UNITED BUSINESS EDUCATION ASSOCIATION

In This Issue

A DEPARTMENT OF THE NATIONAL EDUCATION ASSOCIATION

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December 1953

Business Education Forum

Volume 8
No. 3

CONTENTS

EDUCATIONAL PRESS ASSOCIATION OF AMERICA

The United Business Education Association is the amalgamation of the Department of Business Education of the National Education Association and the National Council for Business Education. The Department of Business Education was founded July 12, 1892 and the National Council in 1933. The merger of the two organizations took place in Buffalo, New York, on July 1, 1946.

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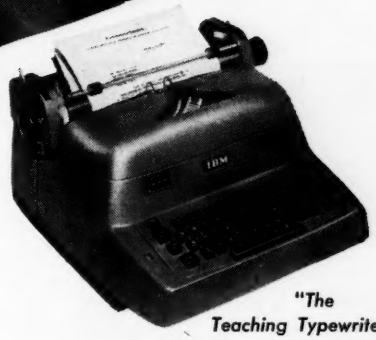

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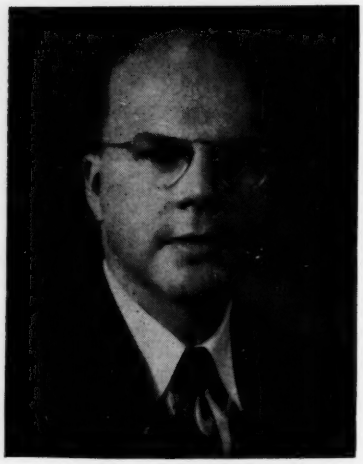

HARRY HUFFMAN
Bookkeeping Editor

WILLIAM SELDEN
Bookkeeping Associate Editor

WHAT ABOUT ARITHMETIC IN BOOKKEEPING? As bookkeeping teachers, we discover that our student failures are often caused by arithmetic weaknesses. *First,* our students are frequently weak in the arithmetic fundamentals—mainly because they work mechanically. They have learned the algorisms imperfectly—that is carrying in addition, borrowing in subtraction, partial products in multiplication. They don't have the fundamental addition, subtraction, multiplication, and division combinations automatized. These stumbling blocks litter their bookkeeping work! Simply because they can't add or subtract surely, they find bookkeeping a difficult chore. *Second,* our students are extremely variable in their ability to read, copy, post, write, align, check numbers. Even some of our best thinkers stumble with these. How many of us have been surprised to find one or two of our prize students show up poorly in the clerical aspects of number work! How many of our students resign themselves to mediocre work because they just can't copy numbers accurately! *Third,* our students are frequently poor in their application of arithmetic to business. To be specific, they can't apply the arithmetic required to prepare many business transactions for entry into the books. They can't figure discounts, interest, payroll, cash deposits, withholding taxes. Many haven't had the advantage of a general business or business arithmetic course. How often we have had to teach from the ground up—not just review—some applied business arithmetic before we could go ahead with the bookkeeping lesson. You will find this issue of the FORUM packed with suggestions on how you can solve these problems. Each contributor deals definitely with measures to overcome these weaknesses.—*H. H.*

► In the "Forum Section," teachers of bookkeeping will discover many interesting ways of getting business arithmetic into the bookkeeping lesson without a minute of lost time. How much arithmetic in bookkeeping is amply answered by the five feature writers.

► Before this issue went to press one county superintendent, two high school principals, and several teachers were referred to articles which are appearing in the "Services Section." Each had addressed inquiries to the NEA concerning specific problems on equipment, methods, and curriculum — the answers are discussed in these articles.

► The "Reference Shelf" has finally made its appearance after having been withdrawn from the two previous issues to provide space for other copy. Is there a need for this type of material? If so, how much space do you think the FORUM should provide for describing leaflets, books, and film lists?

► The UBEA Constitution and By-laws are subject to revisions as the Association grows and expands its services to members. The space provided for Association news in this issue is given over to publishing the UBEA Constitution and By-laws in order that all members may have an opportunity to become familiar with the sections which are guides for the administrative body to follow in carrying out its duties.

► An abundance of news from the UBEA affiliated organizations will be found in this issue. The affiliated associations are alive and active this year. Many of the affiliates are expanding their programs of services to business education at the state level as a part of the Centennial Action Program for Business Education proposed at the 1953 UBEA Representative Assembly held in Washington, D. C.

► A resume of the rules and regulations to be followed by FBLA Chapters which send delegates to the national convention are published in this issue. Chapter sponsors will receive additional information and forms for registering the delegates prior to the convention.

(*Please turn to page* 42)

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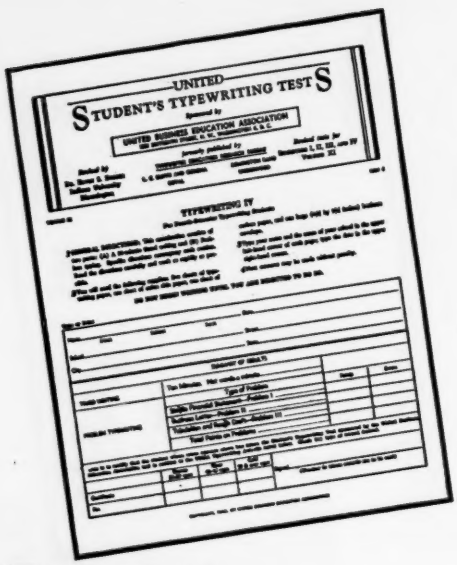

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- Part II. Centering Problem
- Part III. Report Writing
- Part IV. Business Letter Writing

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- Part I. Timed Writing
- Part II. Business Letter
- Part III. Tabulation Problem
- Part IV. Minutes of Meeting

Test III—Third Semester
- Part I. Timed Writing
- Part II. Rough Draft Problem
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THE Forum

What Is the Relation Between Business Arithmetic Instruction and Bookkeeping Instruction?

The link between economic and business understanding and general arithmetic procedures may well be considered business arithmetic.

By **M. HERBERT FREEMAN**
New Jersey State Teachers College
Paterson, New Jersey

EDITOR'S NOTE: *The contributor presents here an unusually clear statement of the relationship of business arithmetic to bookkeeping. Bookkeeping and business arithmetic teachers will find valuable teaching suggestions in this article.*

BOOKKEEPING teachers are usually so concerned about teaching their students how to make bookkeeping entries that often they overlook many of the more important objectives which can be achieved in the elementary bookkeeping class. In actual practice the entry itself is the simplest part of the whole business transaction. The largest amount of time and energy is generally spent in getting ready to make the entry.

To be specific, let us say that the office assistant is preparing a bank deposit. The entry in the books will be simply a debit to Cash or Bank Account and a credit to the customers or other sources from which cash was received. The entry can be made in a minute or two in a general journal or a special journal of one kind or another. But how much time, energy, and practical business "know-how" will go into the whole process involved in handling the cash from the time it is received from the customer to the moment it is shown in the check book as an addition to the previous balance. The bookkeeping teacher who limits his teaching to the recording of the entry is not earning his salary, no matter how small an amount he is paid. He has a responsibility and an opportunity to teach many practical business techniques which would contribute to the economic understanding of his students. They can learn a great deal about the business practices and procedures which precede the making of a bookkeeping entry. At the same time they can also learn much about the arithmetic processes involved in the preparation which precedes the actual bookkeeping entry.

Business and Economic Understandings

This pointed statement will immediately raise the question, "Is the bookkeeping teacher responsible for the teaching of economic understandings and arithmetic procedures?" Theoretically, the answer should be "No." The student should have learned all about economic understandings in the various general or basic business classes. He should have learned all about arithmetic processes in the business arithmetic class. From a practical standpoint, however, the answer must be "Yes."

There are several reasons why the practical considerations compel the bookkeeping teacher to include these broader objectives in his daily bookkeeping instruction. Unfortunately, many bookkeeping students never have an opportunity to acquire essential economic understandings in some general or basic business course. But even those who are lucky enough to take a general business course need a rapid review of the business practices which are related to the bookkeeping transactions they are learning to record. Similarly, the students who studied business mathematics may have forgotten the arithmetic procedures involved in preparing a bookkeeping entry. It becomes, therefore, a major responsibility of the bookkeeping teacher to first determine what his students know about these related phases of every topic and then reteach or even teach the economic and arithmetic aspects which should be mastered. To ignore this basic element of bookkeeping instruction is to miss the opportunity to make bookkeeping the real core of the business program.

Cash Receipts and Related Information

Now let's get down to specifics. Assume again that you are teaching the recording of cash receipts. If you are to do a complete job of teaching bookkeeping, what should you include in this topic? In the course of the class discussion you should point out the importance of collecting receivables as soon as they are due. This would lead to a brief consideration of the importance of credit in the American business system. "If we don't collect from our customers, we can't pay our bills. This will spoil our credit rating." Credit rating brings up a brief explanation of Dun and Bradstreet. Collecting from customers raises the arithmetic procedure of aging accounts receivable. It also opens up the whole business of collections, interest on overdue accounts, collection agencies, lawsuits, judgments, repossession, conditional

"Many bookkeeping students never have an opportunity to acquire essential economic understanding."

sales contracts, garnishment, and a host of other economic and arithmetic considerations.

This is by no means the end of the cash receipts topic. You now look into the various means by which the customer can settle his account. This opens up the teaching or reteaching of checks, endorsements, money orders, drafts, notes, bills of lading, clearing house, Federal Reserve banks, protest of dishonored negotiable instruments, and related business practices.

Does this exhaust the economic and arithmetic processes dealing with the simple cash receipts entry? Obviously, the answer is "No." The customer has sent in his remittance in one form or another. What happens now? This is where the teacher gets a chance to teach the ethics involved in deducting cash discounts after the discount period has expired or taking a discount on returns and allowances. He can also review the arithmetic involved in computing cash discounts of 1 per cent, 2 per cent, or 3 per cent either by inspection or by shortcut methods. He can also review the meaning and significance of 2/10,n/30, e.o.m., and similar terms.

How business firms handle cash receipts to provide for maximum internal control is another very valuable and interesting consideration. How coins, currency, and checks are handled physically, verified on adding machine tapes, checked, and listed on the bank deposit form is an important phase of functional bookkeeping frequently neglected by many teachers.

The mechanics connected with safeguarding the money, police escorts, night depositories, burglary insurance, bonding and other practical business policies related to money management always make for fascinating class discussions. Just get your class started on the topic, "Hands up—this is a stick-up." You will be amazed at the replies to your, "What would you do?" question.

Arithmetic Procedures and Business Practices

The related learning on cash receipts should also include a review of the arithmetic procedures used in entering the deposit in the checkbook, adding it to the previous balance, and determining the new balance. The student should learn how to prove the checkbook balance with the other cash records at any given time. This, too, is a practical process which many bookkeeping teachers seldom present to their students.

Before the cash receipts unit is completed, the student should learn the practical significance and universal use of a monthly *statement of account.* Few business firms which sell goods on credit ever fail to prepare and distribute to their customers a monthly statement of account. The customers in turn use the statement to verify their own records of transactions with the various vendors. All bookkeeping students learn how to prepare *financial statements,* but very few of them get the practical review of arithmetic and related business understandings inherent in the preparation and comparison of monthly statements of accounts.

At least one more phase of business and arithmetic learning related to the cash unit is the detailed procedure used in preparing a bank reconciliation statement. The teacher has an opportunity to point up the practical considerations for the careful verification of the bank's record of a firm's cash transactions by comparing it with its own checkbook and cash records. Included in this presentation will be a consideration of counterfeit money, forging signatures on checks, raising checks, responsibilities of the bank and the depositor, outstanding checks, service charges, certified checks, uncollected items, common checkbook errors, correcting checkbook stubs, correcting cash records to agree with the bank reconciliation statement, and why some checks must be cashed within a stated period. The mere listing of these items should be enough to convince the bookkeeping teacher that he has enough practical material available on bank statements alone to keep him and his class gainfully employed for many profitable and enjoyable class periods.

For obvious reasons it is impossible here to go into a detailed analysis of all the bookkeeping topics which by their very nature contribute to economic understanding and general business information. There are many appropriate arithmetic procedures connected with these topics. Consequently, the link between economic and business understanding and the arithmetic procedures may well be considered business arithmetic. In that sense, then, there is a close relation between business arithmetic instruction and bookkeeping instruction. The topics in which this relationship is most obvious in addition to those already discussed are Cash Disbursements, Petty Cash, Purchases; Sales, Purchases Discounts, Bad Debts, Payrolls, Notes Payable, Interest Income, Interest Expense, Depreciation, Inventories, Accrued Income, Accrued Expenses, and Taxes.

Teaching Procedures

Granted now that the bookkeeping teacher has the responsibility to teach business understandings, how does he get this job done in addition to teaching the recording functions of bookkeeping? It is true that he must first concentrate on teaching the recording skills involved in that topic. In doing so, he follows the usual procedure in skill development of proceeding from the known to the unknown, teaching only one new thing at a time. He must exclude all non-essentials until his students have mastered the new skill.

Once the teacher knows that his students can make the necessary entry, then he can begin to bring in the related information. Much of this practical business knowledge will come from the teacher's own experience

"The bookkeeping teacher has a unique opportunity to contribute much to general business."

as a bookkeeper or accountant. Very little of it can be obtained from the textbook. The authors of bookkeeping textbooks need every bit of available space for the technical phases of the subject. The teacher must, therefore, supplement the textbook information as part of his contribution to the teaching of bookkeeping.

Some of the related information can be developed through class discussion. In almost every bookkeeping class there will generally be several students who have had personal and family business experiences. They will be only too glad to tell the class how the First National Bank Night Depository works or how a cash register operates.

Teaching Aids

Bringing into class "live" deposit slips, checks, notes, drafts, interest tables, and other business forms is another excellent way in which to relate the functional aspects of bookkeeping to the making of entries. In every community a large supply of such live material is readily available.

In this day and age teachers do not have to be reminded that there are many audio and visual aids available to portray the business and economic aspects of bookkeeping transactions. Any bank can supply many valuable aids on banking and credit. Other business organizations are ready and eager to do the same.

It seems almost axiomatic that every bookkeeping teacher would take his class to visit a bank when he is teaching them how to record cash receipts and cash payments. A half hour spent behind the scenes in the bank will be more valuable than hours of explanation or discussion. If it is not feasible to take the class to the bank, then bring the banker to the class. Tell him what you want and he will be delighted to comply with your request. Needless to say, your students can learn much about the arithmetic procedures of bookkeeping by visiting the bank or listening to an expert tell about his institution.

In every school organization there is an endless amount of financial record keeping to be done by somebody. The bookkeeping teacher can earn the gratitude of his administrator and at the same time give his students a real opportunity to obtain practical arithmetic and business experience. A much better appreciation of the need to verify the extensions on an invoice will be obtained when the student handles a real bill amounting to $5000, rather than a workbook form for the same amount. A keen understanding of the financial problems involved in operating a school can be easily presented by an alert teacher who utilizes every available business situation in teaching the related phases of bookkeeping.

Once the teacher has shown his class the close relationship that exists between bookkeeping, business arithmetic, and business practices, his students will constantly look for news items and other pertinent data in this area. They will bring in practical questions by the score. The class will be far more alert than the average bookkeeping class which sticks closely to the bookkeeping cycle.

The bookkeeping teacher has a unique opportunity to contribute much to the general business background of his students merely by virtue of doing a comprehensive job in teaching a vocational subject like bookkeeping. He must simply remember that the bookkeeping entry is merely the last step in a long process which involves many business and economic understandings, appreciations, attitudes, knowledges, and competencies, including reading, writing, and arithmetic.

Arithmetic Competency in Bookkeeping

As the study of bookkeeping unfolds, more arithmetic is called into play.

By **I. DAVID SATLOW**
Thomas Jefferson High School
Brooklyn, New York

WHAT is the relationship between arithmetic and bookkeeping? To what extent is a mastery of arithmetic skills essential for success in the study of bookkeeping? How can the bookkeeping teacher give due recognition to both arithmetic and bookkeeping?

With the expansion of the newer type of elementary education to more communities, and with the extension of opportunity for secondary education to a larger proportion of young people, an exploration of the questions posed becomes important.

There is a close relationship between arithmetic and bookkeeping. Bookkeeping is an application of arithmetic. Stated another way, we can say that bookkeeping is arithmetic in a functional setting. The fundamental equation expresses a mathematical relationship. The very concept of debiting and crediting is nothing more than adding and subtracting. In fact, in our analysis of transactions, we like to believe that we are most successful when pupils can state that "the value of our asset cash increased $200, therefore we debit the cash account $200;

"The natural application of arithmetic should be distinguished from forced injection."

the value of our asset notes receivable decreased $200, therefore we credit the notes receivable account $200."

We even have the pupil resort to arithmetical crutches in the form of pluses and minuses at the top of asset accounts and minuses and pluses at the top of liability and capital accounts. The recording of an entry on which a cash discount was taken involves a mathematical problem; so is the estimating of depreciation on a fixed asset or the computation of a profit-and-loss statement.

Does the brief recital of relationships mean that the completion of a set amount of business arithmetic at high school is a prerequisite for the study of bookkeeping? Not necessarily! A requirement of this kind is no more in place than is a requirement of the completion of a definite and discrete course in business English, penmanship or business law a prerequisite for the study of bookkeeping. (We do require a study of business law at high school, but this takes place usually *after* the pupil has completed his bookkeeping work.) The average pupil has amassed enough arithmetic skills in the lower schools to pursue high school bookkeeping with profit. Whatever arithmetic the general run of pupil failed to learn, he will acquire functionally in his bookkeeping.

Arithmetic Skills in Bookkeeping

Specifically, what skills are called into play in the study of bookkeeping? In order to conserve space, we shall list in outline form ten categories of skills of an arithmetic nature that are called into play in the study of bookkeeping.

1. Numeration
   a. Writing of numbers legibly
   b. Writing of numbers in proper alignment
2. Simple addition
   a. Applying the early fundamental equation
   b. Preparing simple balance sheets
   c. Pencil footing of accounts—ruling no line, using a pencil, adhering to reduced size and special placement of the footing.
3. Simple subtraction
   a. Acquiring skill in pencil subtraction in accounts—use of explanation column (not the money columns) for subtraction work incidental to determining account balances
   b. Determining the working capital
4. Addition and subtraction
   a. Balancing of accounts
   b. Keeping a check book
   c. Preparing a proof of cash
   d. Preparing a bank reconciliation statement
   e. Preparing a balance sheet
   f. Preparing a profit-and-loss statement
5. Horizontal subtraction (also addition)
   a. Using three-column ledger accounts
   b. Making entries in multi-columnar cash journals
      (1) amount of invoice less amount of cash discount equals amount of check
      (2) payroll deductions for withholding tax and the like
6. Multiplication
   a. Checking of extensions on invoices
7. Division
   a. Computing several managerial ratios
      (1) Merchandise turnover
      (2) Current ratio
      (3) Rate of return on investment
8. Fractions and percentages
   a. Calculating trade discount from a catalogue price
   b. Computing interest on promissory notes
   c. Computing a cash discount for payment within a discount period
   d. Determining the FOAB contribution and tax and the unemployment insurance tax
   e. Estimating the loss on uncollectible accounts
   f. Apportioning depreciation for the period
   g. Determining the net proceeds of one's own note that was discounted at the bank
   h. Dividing the net profit among several partners
   i. Computing several managerial percentages based on net sales
9. Utilizing arithmetic as a checking device
   a. Preparing a trial balance to ascertain whether debits and credits are equal
   b. Comparing the abstract of a subsidiary ledger with the balance of its controlling account
   c. Verifying the correctness of a check received by comparing it with information in the customer's account as to the amount of the charge sale and the terms of sale, hence, the cash discount allowable
10. Reading of tables
    a. Withholding tax tables
    b. Interest tables
    c. Local sales tax tables

An examination of the foregoing list will indicate that a pupil who has not mastered the fundamentals of arithmetic should not be programmed for bookkeeping. A comparison of the list with the scope of coverage of the elementary and junior high school arithmetic courses in various parts of the country will disclose that the pupil entering upon the study of bookkeeping at high school has been exposed to experiences calling for or resulting in the mastery of the basic generalized skills entailed. In many cases, the specific detailed skills were the aims of instruction that extended over many units of work and consumed many hours of the pupil's time.

To subject the pupil who has mastered arithmetic fundamentals to further work in formal mathematics prior to his being programmed for bookkeeping is unsound educationally. The adolescent's mind-set is not favorably disposed toward arithmetic, even when presented in the guise of business arithmetic. Rightly or wrongly, he associates arithmetic with the lower school and all that it stands for. He is now in *high* school and

"One cannot conceive of bookkeeping without arithmetic."

is willing to learn high school work, but not *lower* school work! It is wiser by far to have the arithmetic learned incidentally, but actually in its functional situation as part of the bookkeeping work. Ways in which the groundwork for functionalized learning of arithmetic can be laid will now be discussed.

Implications for the Classroom

A Changed Emphasis Is Necessary. A new approach to the arithmetic of bookkeeping is called for. Not all of the arithmetic heretofore identified with bookkeeping rightly belongs there. The natural application of arithmetic should be distinguished from the forced injection of arithmetic into bookkeeping; the former is meaningful, the latter is time-consuming. An example of the former is a transaction in which the pupil is told that we issued a check in payment of an invoice less a discount, and for which the pupil is required to compute the amount of the check; an example of the latter is a transaction in which the pupil is told that we received a check in payment of an invoice less a discount, without being shown a copy of the check or being told about the amount for which it was drawn.

The first transaction is an everyday business occurrence, and is therefore justifiable classroom practice. The second transaction never arises in business, and is nothing other than a mathematical puzzle which consumes time that might otherwise be devoted to the learning of more bookkeeping.

There Should Be Planned Instruction in Arithmetic. Class, group, and individual work in arithmetic should be planned for, and should not be left to chance. It is far better to devote an entire lesson to the computation of interest earned or of a cash discount to be deducted from an invoice than to have the class falter and flounder, and then spend time to eradicate incorrect habits formed as a result of unwarranted assumptions by the teacher.

Some of the materials planned for can be of the warm-up nature, calling into play the particular arithmetical fundamentals or number facts that will be utilized later in the lesson.

Not all arithmetic instruction should be on the skill-level; some arithmetic should be taught for understanding only. For example, in the discounting of interest-bearing notes, *all* pupils should know that there is a way to verify the bank's calculation of the amount of the loan; *all* should be shown the method; *many* pupils should be able to verify the net proceeds given for other notes by referring to the method, but a *limited few* can be expected to report to the teacher the amount that can be realized on the discounting of an interest-bearing note without reference to a model solution or algorism. Some can be expected *to know, to practice* the skills; all are expected *to understand.*

To continue with the discounting of interest-bearing notes as an illustration, the following procedure might very well serve as a guide to other intricate mathematical aspects of our work: (1) A sample problem should be solved at the blackboard and copied in the notebooks, with all steps clearly labeled. (2) Two or three other similar problems should be written on the board together with an indication as to the net proceeds, but no detailed solution, and copied into the notebooks. Computations for these two problems are not to consume class time. Having the "final answer" at their disposal, the better pupils can be encouraged through various motivating devices to verify the answer by attempting a solution at home and submitting their "findings" to the teacher the next day. (3) From that point on, pupils should be required to compute the net proceeds for non-interest-bearing notes only; for interest-bearing notes, the net proceeds is to be given them. Requiring detailed solutions for interest-bearing notes proves much too time-consuming and discouraging, as a result of which pupils have little time and less desire, for bookkeeping.

Instructional Materials Are To Be Revised. Instructional problems should be subjected to a dematematizing process. Calling for cumbersome computations will either impede the study of bookkeeping or retard progress in its mastery. Is our purpose one of arithmetic mastery or of bookkeeping? We cannot give practice in both; attempting both will result in the mastery of neither. Through the practice of bookkeeping, the pupils may learn arithmetic; through the practice of arithmetic, they will never learn their bookkeeping.

Through an interest in bookkeeping, the pupils may acquire an appreciation of the need for accuracy and thoroughness in the mathematics incidental to the performance of bookkeeping duties. They will then be ready for the necessary growth in arithmetic skill. Based on proper motivation, this readiness will expedite growth in mathematical facility as part of their maturation.

Until such time as maturation serves as the strong motivating force for improvement in arithmetical skills, we should inform our pupils as to the sum we received from a customer or how much we sent to a creditor.

Only in the later part of a lesson, after the pupil has recorded a significant number of entries in which the arithmetic was done for him in advance might he be given several transactions calling for his doing that kind of arithmetic before making any entries. To effect an economy of time and to avoid discouragement, the arithmetic solution can be placed on the blackboard so that those pupils who are not too sure of themselves may have something to refer to or to use as a guide.

Instruction Should Be Modernized. The culture lag should be eliminated. Arithmetic should not be taught

(*Please turn to page* 22)

"Students must be motivated to a realization of the need for basic skills in arithmetic."

How To Improve the Skills of Bookkeeping Students Who Are Deficient in Arithmetic Competency

It is reasonable to assume that even the slowest students in a bookkeeping class can attain a thorough mastery of elementary arithmetic.

By **F. WAYNE HOUSE**
University of Nebraska
Lincoln, Nebraska

CONTRIBUTOR'S NOTE: *"My bookkeeping students are deficient in arithmetic!" How often have you heard this statement made by bookkeeping teachers? Unfortunately, this lament on the part of the bookkeeping teachers is true according to the findings of the research that has been done in this area. Since these students are already in the bookkeeping classes, the teacher is faced with the problem of how to improve the arithmetic skills of these students concurrently with their learning the application of bookkeeping techniques and procedures.*

THERE are three basic reasons why arithmetic is one of the major factors affecting student achievement in beginning bookkeeping. The first is the low ability in arithmetic of many bookkeeping students. The second is the wide range of arithmetic levels among students in a particular class, as well as among different classes in bookkeeping. The third is the lack of awareness on the part of many students of their deficiency in arithmetic ability. This deficiency may be a result of either a lack of interest or a lack of ability in arithmetic.

Students who need help and encouragement in arithmetic can be identified in a number of ways. Through observation, the teacher can identify many of the students who show little interest or ability in the arithmetic involved in bookkeeping. Some students will openly express their dislike for arithmetic or their dissatisfaction with their arithmetic ability. The cumulative records in the school office may show a lack of achievement in subjects that require the use of a great deal of arithmetic. Scores on standardized arithmetic tests administered to the classes in bookkeeping will indicate those students who are in the low ranges in arithmetic ability.

A recent study was made of arithmetic ability as it relates to success in bookkeeping.[1] Some of the findings in this study in regard to the arithmetic problem are summarized in the following paragraphs.

Deficiencies in Arithmetic. All the students in this study took a basic skills test in arithmetic. The average score on the test for the 357 students tested was 45.3 although the norm for all tenth-grade students was reported as 51.1. The median score for these students was 45 although the norm for tenth-grade students was 55.

There were 5.5 times as many students in the lowest quarter of arithmetic ability as were found in the top fourth according to the norms published for the test. In addition, 267, or 75 per cent, of the students were below the average tenth-grade students in arithmetic ability.

The scores on the arithmetic test were compared with scores made by the students on standardized bookkeeping tests. The correlation (.598) indicated that the relationship between achievement in bookkeeping and arithmetic ability is significant.

More than one-third of the students in response to a questionnaire reported that they had previously made low grades in arithmetic classes. The students were heavily concentrated in the lowest ranges in bookkeeping achievement. There were more than three times as many of this group in the bottom fourth in bookkeeping achievement as there were in the top fourth.

After the completion of each of the first fifteen chapters in the textbook, every student in one class included in the study was interviewed. Sixteen additional students from each of four classes in different high schools were interviewed after completion of chapters four, eight, and thirteen in the same textbook. In 79 per cent of the 376 interviews, the retarding effect of a lack of arithmetic ability was considered to be either "significant" or "very significant."

Various Levels of Ability. You would find, if you were to study the arithmetic levels of several classes of bookkeeping students, a wide range of abilities among students as well as among the classes. According to the norms, 37 per cent of the students in this study would have ranked among the lowest fourth of seventh-grade students, yet 3 per cent would have ranked among the highest fourth of twelfth-grade students.

The norms also revealed that some classes did not have a single student who ranked in the upper fourth of tenth-grade students in arithmetic ability. Some classes, however, had as many as 20 per cent ranking in the upper fourth of tenth-grade students. The percentage distribution of those students in any one class ranking in the lowest fourth of tenth-grade students in arithmetic ability ran from as high as 62 per cent to as low as 8 per cent.

[1] House, Forest Wayne. *Factors Affecting Student Achievement in Beginning Bookkeeping in the High School.* Doctor's Dissertation. Columbus, Ohio: The Ohio State University, 1951. (Unpublished).

"Students' experiences provide a point of departure for proceeding from the known to the unknown."

Inconsistencies in Students' Reactions. Nearly three-fifths of the students in response to a questionnaire felt that they were better than average in arithmetic ability. This was definitely inconsistent with the test results which showed that three-fourths of the students were below the average tenth-grade student in proficiency. In addition, less than one-sixth of the students felt that their progress in bookkeeping was being hindered by their lack of ability in arithmetic. This was not consistent with the findings of the interviews, in more than three-fourths of which the retarding effect of a lack of arithmetic ability was considered to be "significant" or "very significant."

The retarding effect of arithmetic deficiency was indicated as "significant" or "very significant" in nine-tenths of the interviews with students in the lowest fourth of the group in bookkeeping achievement. In the upper one-fourth in bookkeeping achievement, the retarding effect of the lack of arithmetic ability was indicated as "significant" or "very significant" in approximately two-thirds of the interviews. This was consistent with the findings of the standardized arithmetic test, which indicated that a large proportion of the students were below the average tenth-grade student in arithmetic ability. This was not consistent, however, with the questionnaire responses in which more than four-fifths of the students reported that their progress in bookkeeping was not being hindered by their lack of ability in arithmetic.

What the Teacher Can Do

Measure Students' Arithmetic Ability. If reliable arithmetic scores are not available in the school files, administer standardized tests in arithmetic skills. It is important that the teacher find out what the students already know as well as what they do not know. Classes as well as individuals handicapped by a major deficiency will be disclosed by comparing the scores with the norms provided with the tests. Descriptions and evaluations of most of the standardized arithmetic tests that are available can be found in the Mental Measurements Yearbooks.

It is generally conceded that bookkeeping is approximately 75 per cent arithmetic. Furthermore, simple addition and subtraction account for nearly three-fourths of the computations. Nevertheless, a mastery of the basic skills in arithmetic is one of the important factors effecting achievement in bookkeeping.

Students must be motivated to a realization of the need for these basic skills in arithmetic. Since the arithmetic used in bookkeeping is elementary, the problem of motivation is greatly simplified. It is reasonable to assume that even the slowest students in a bookkeeping class can attain a thorough mastery of elementary arithmetic.

Preview, Teach, Review, and Reteach. This routine applies to the arithmetic involved as well as to the bookkeeping principles and procedures. It should be assumed that the majority of students will master fundamental skills or procedures only after repeated application of these skills and procedures. Be sure that the students have thoroughly mastered the arithmetic skills as well as the bookkeeping procedures. This will necessitate reviewing, remotivating, and reteaching until a point of genuine mastery has been reached.

Emphasize the Simplicity of the Arithmetic. Constantly emphasize and illustrate the simplicity of the arithmetic involved. Teachers can stimulate and maintain an interest in bookkeeping in spite of an arithmetic hazard on the part of some students. This is particularly true since simple addition and subtraction account for over 75 per cent of the computations.

Keep Testing to a Minimum. Especially in the early parts of the course, keep the testing to a minimum until the students have had enough instruction to become thoroughly familiar with the bookkeeping procedures involved in the test. In addition, keep the arithmetic calculations in these tests as brief and simple as possible. The old saying that "nothing succeeds like success" is particularly applicable during the process of stimulating and maintaining interest in a bookkeeping class.

Preview New Problems Carefully. In the previews to problems introducing new bookkeeping procedures, give the students enough of the solution so that their primary concern will be directed toward correct bookkeeping procedures rather than toward correct arithmetic computations. After the application of these new bookkeeping procedures has been learned, the students' attention should be focused on arithmetic computations as well as bookkeeping procedures. In subsequent problems of a similar nature, the students should be expected to cope unaided with both the arithmetic computations and the bookkeeping procedures.

Capitalize on Students' Common, Everyday, Experiences. Help the students relate the bookkeeping procedures and the arithmetic involved to their common experience with problems in everyday life that require records and arithmetic computations. Relationships in the bookkeeping problems can be more readily explained, illustrated, and learned if the students can associate the problems with situations within their own experiences. In other words, the students' common experiences provide a point of departure for proceeding from the known to the unknown.

Plan Assignments Carefully. The students' competency in bookkeeping is likely to depend to a great extent on the teacher's presentation and his rate of presentation. "Make haste slowly" is sound advice in be-

"A mastery of the basic skills in arithmetic is one of the important factors . . ."

ginning bookkeeping. As much practice as time will allow should be given to problem solving. Bookkeeping procedures as well as arithmetic computations are not thoroughly learned until students have had time to develop a great deal of ability in applying them to appropriate problems.

Provide for Individual Differences. It is important in order to stimulate and maintain a high degree of interest on the part of all students that the teacher plan the problems and homework assignments carefully. Most textbooks provide a variety of problems with each topic or chapter as well as a number of supplementary exercises. It is not intended that every student work all of these problems and exercises. Some type of variable assignment plan should be developed for each topic or chapter establishing a minimum of problems and exercises that must be completed by all students with the option of additional levels of achievement reaching a maximum of all the problems and exercises .

Daily problems assignments are often too long particularly for those students who are slow in arithmetic. Even the better students will become discouraged if the daily problem assignments are unreasonably long. The first time a textbook or new materials are used, the teacher should work out the daily assignments in order to make adjustments when unreasonable amounts of time would be required by the slower students.

Bookkeeping teachers do have many students with low arithmetic ability in their bookkeeping classes. To ignore this problem certainly will not solve it. What can the teacher do? The following are suggested as ways in which the teacher can approach this problem: measure students' arithmetic ability; preview, teach, review, and reteach each assignment; emphasize the simplicity of the arithmetic; keep testing to a minimum; preview new problems carefully; capitalize on students' common, everyday, experiences; plan assignments carefully; and provide for individual differences.

Clerical Arithmetic in Elementary Bookeeping

"Much of the clerical arithmetic aspect of bookkeeping is remedial and individual."

By KENNETH ZIMMER
Richmond Professional Institute of the College of William and Mary
Richmond, Virginia

TWO premises should be made regarding the arithmetical aspect of elementary bookkeeping instruction. The first premise relates to the purpose of bookkeeping instruction in the high school. It is almost universally recognized today that bookkeeping instruction is not given solely to prepare bookkeepers. Many bookkeeping students obviously will never become bookkeepers. Therefore, bookkeeping instruction must serve other purposes than the strictly vocational one of preparing bookkeepers. In an attempt to justify bookkeeping instruction on the high school level, many educators have attached social, personal-use, or background values to the subject. However, such justification is unnecessary, for there are enough vocational values to be derived from a study of bookkeeping to make the subject useful to every business student, regardless of his field of specialization. The only difficulty with this premise at this point is that many bookkeeping teachers overlook these other vocational values in their teaching of bookkeeping. The arithmetical values of bookkeeping instruction have long been neglected, particularly the clerical arithmetic values. This statement leads to the second premise, which relates to the nature of the bookkeeper's activities. Clerical workers perform many bookkeeping functions under the direction of the accountant. Follow-up studies of high school students trained in bookkeeping would also seem to support the position that students who go into bookkeeping positions from high school are actually performing clerical activities for the most part. A great many of these activities fall within the scope of clerical arithmetic. Therefore, (1) because all students who study bookkeeping do not become bookkeepers but can still derive vocational values from the proper kind of bookkeeping instructions, and (2) because almost all high school instructed bookkeepers actually perform clerical duties, the clerical arithmetic aspects of bookkeeping should be emphasized.

Nature of Clerical Arithmetic

What is clerical arithmetic and how does it differ from "just plain arithmetic"? Arithmetic used in business may be computational, problematic, or clerical in nature. To this classification, I would add a fourth type of arithmetic that may be classified as memory-recall arithmetic. When a student memorizes at some point in his education that one fourth is equal to .25 or 25 per cent and later uses this information, he is neither computing, solving a problem, nor doing any type of clerical arithmetic. He is merely calling upon his memory to help him in an arithmetical situation. The same result

might have been achieved through computation by dividing 1.00 by 4. Computational arithmetic refers to the use of the processes of adding, subtracting, multiplying, and dividing whole numbers, fractions, and decimals. When a student adds a column of figures, he is doing computational arithmetic. In problematic arithmetic, the student is first concerned with determining what processes he should use and secondly with the actual computation. When a student is asked, "If you bought items costing $1.50, 75c, and 45c, how much change would you receive from a $5.00 bill?" he would be required to determine the answers to the following questions before doing any computing: (1) What must I find out? (2) What information must I have in order to determine this answer? (3) What steps in arithmetic must I perform? After answering these questions, he then performs the computation. In clerical arithmetic, the student is concerned with the writing of figures so that he and others may read them without difficulty or error, figure copying, writing figures in their correct order, entering figures in the correct place and in the correct columns, number perception, and the correct alignment of figures. Thus clerical arithmetic affects both computational and problematic arithmetic. The student is concerned with various aspects of clerical arithmetic before, during, and after computation. Likewise, clerical arithmetic is closely allied to the bookkeeper's work, whether he performs bookkeeping activities or merely clerical activities. The values of clerical arithmetic to *all* business students should be recognized above all by the bookkeeping teacher, although emphasis should be given to it by the general business teacher and the business arithmetic teacher as well. The bookkeeping teacher has the ideal opportunity for revealing the importance of the clerical arithmetic aspects because at all times they have such an important effect on bookkeeping work. Through the relationship of clerical arithmetic and bookkeeping, bookkeeping instruction can provide specific vocational value for the clerical student, the secretarial student, the retailing student, and the bookkeeping student. All of them will have need for the clerical arithmetic aspects of bookkeeping in their future work, even though they may make little or no use of the technical bookkeeping aspects of their instruction. Let us examine more closely these clerical arithmetic aspects of bookkeeping instruction and indicate what the bookkeeping teacher may do to develop the skills and abilities needed. As has already been briefly indicated, clerical arithmetic is concerned with: (1) The neat writing of numbers so that they may be read correctly by anyone having to read them; (2) The correct copying of numbers in terms of correctness of order and careless or incorrect reading of numbers; (3) The correct placement of numbers in the proper column and in the proper place on the page, as well as the correct alignment under periods and commas; and (4) The correct checking of numbers involving number perception and the ability to judge the reasonableness of an answer.

The Writing of Numbers

Of course the writing of numbers should have been taught properly early in the elementary school training of the student. However, for one reason or another, by the time the student has reached high school, he has become careless in his writing, both of numbers and words. Often we hear students remark, "I can't even read my own writing." In doing bookkeeping problems, the careless writing of numbers results in incorrect answers which are difficult, if not impossible, to trace because the poorly written number is reread repeatedly without recognition that it is the wrong number. Here the bookkeeping teacher has a splendid opportunity for reemphasizing the importance of writing numbers clearly. A great deal of class time need not be spent on this development. In fact, only if a great many of the students are having difficulty with number writing should any class time be devoted to this phase of the work. For the most part, the instruction should be individual, as should many of the clerical arithmetic aspects of bookkeeping, for these aspects are essentially remedial in nature. The bookkeeping teacher should have prepared in advance duplicated materials to distribute to those students who are in need of remedial instruction. A separate page of helps should be prepared for each phase of clerical arithmetic. An example of a sheet developed for improving the writing of numbers follows:

Suggestions for the Improvement of Number Writing

Every business worker has occasion to handwrite numbers many times during the performance of his daily duties. These numbers often must be read by others and used by them to complete their own work. If a number is poorly written, it may be misinterpreted and result in the loss of a great deal of time and money. Besides being costly, it can prove extremely embarrassing to the person causing the error. Even in our own personal records—such as in writing checks—the clear writing of numbers is important. Let's try to improve by taking the following steps:

STEP 1. Practice writing these numbers as they appear below. Repeat the list five times. The numbers are larger than we would ordinarily write them. Later we will learn to write them in a smaller space.

1 2 3 4 5 6 7 8 9 0

STEP 2. Write these numbers clearly. Repeat five times.

47 47 74 74 79 79 97 97
479 479 974 974 386 386 863 863

STEP 3. Write a column of numbers in your best figure writing. Have someone read the numbers back to you while you check from this sheet to see that they have not misinterpreted your writing. If they make an error, determine whether the error was due to reading incorrectly or to inability to read your numbers. If the latter is the case, practice writing the number at least five times and then write the complete list at least once again. Use the following figures in the column you write:

14,567 7,999 49,478 10,974 10,976 93,667 45,353

"A students's ability to judge number reasonableness comes only with practice."

STEP 4. Rule five columns and copy the figures indicated in Step 3 in these columns. Make certain that your figures fit in the space provided and are still legible. If you have difficulty, repeat several times.

STEP 5. When you do your bookkeeping problems, check very carefully to see that you have written all the numbers so that there can be no mistake as to what the number should be. Your teacher will circle all poorly written numbers during the coming week's assignments. Practice writing these circled numbers until you have no difficulty in writing them so that anyone can read them correctly.

A sheet for the other phases of clerical arithmetic should be prepared and kept in the teacher's file for distributing to students as they need assistance. *The careless writing of numbers is not due to the student's inability to write the number. It is a habit that the teacher can help in overcoming.*

The Correct Copying of Numbers

The correct copying of numbers involves, among other things, the ability to copy numbers without transposing them. For example, a number may appear in a problem as 1459 and may be copied by the student as 1495. Careless or incorrect reading of numbers may also affect the proper copying of numbers. Transposition is usually due to one or the other of these difficulties. The teacher should attempt to analyze the nature of the errors of students in the early stages of bookkeeping instruction. It may be difficult to determine whether an error in copying is due to carelessness or to the inability to read numbers correctly. The best determinant is to have the student read the numbers orally to you. Dictate numbers to the student to determine his ability to write numbers he missed in copying. Under your observation, have the student copy a series of numbers. These three devices should enable the teacher to determine whether carelessness or inability to read numbers properly—or eye difficulties—are the cause of errors in copying numbers. The number perception test described below may also be used as a checking device. Carelessness can be held in check by consistent reminding. Remedial drills should be provided for the student who is unable to read numbers correctly. Students with eye difficulties should be referred to an eye doctor for treatment.

The Correct Placement of Numbers

Correct placement of numbers refers to placement in the proper column on the page and to correct alignment under decimal points and commas. In bookkeeping problems, the former is a more common problem since commas and decimal points are not so frequently used when problems are done on columnar paper. However, both types of situations are found in business practice. When the teacher discovers that the student is having difficulty in either of these areas—and again the discovery should be made early—individual instruction may be necessary. Drill work should be provided so that the student will have an opportunity to practice correct technique. Problems of the following type should be given to students for practice:

14,546; 1.453; 23.4563; 12,345.1; .453237; 1,004,328.098

The student should be given an opportunity to write these numbers in columnar form on both plain paper and on columnar bookkeeping paper.

The Correct Checking of Numbers

The correct checking of numbers involves number perception as well as judgment in determining the reasonableness of an answer. In number perception, the student must be able to recognize like and different numbers, he must be able to recognize omissions and he must be able to recognize transpositions. Number perception tests are available and used quite frequently by business as an employment test for clerical workers or business machine operators. In a number perception test, the testee is asked to compare two sets of numbers and to indicate whether the two sets are the same. For example:

			Same
1.	8976	8976	X
2.	4567	4568	———
3.	3443	3434	———

In checking for reasonableness of answer, a student must be able to recognize immediately that the answer to a computation is reasonably correct or wholly beyond reason. If he can be taught to recognize the reasonableness of an answer, he will be able to more keenly detect errors. A student's ability to judge number reasonableness comes only with practice. The bookkeeping teacher has an excellent opportunity for providing many situations for practicing number judgment and number approximation. Estimating answers to bookkeeping problems, asking students frequently, "Does that answer sound reasonable?" and providing special drill problems in estimating in round numbers, all will aid in increasing this power. The ability to approximate answers is a valuable asset to every business person.

To the bookkeeping teacher who feels that bookkeeping instruction is given for the sole purpose of preparing bookkeepers, these clerical arithmetic aspects of bookkeeping that have been discussed undoubtedly seem like just so much trivia which should have been taught elsewhere. However, if the bookkeeping teacher will bear in mind the two premises made at the beginning of this article, he will recognize that he has an opportunity for providing vocational education for all of his students, whether they become bookkeepers or not. Much of the clerical arithmetic aspect of bookkeeping is remedial and individual in nature and should not, therefore, consume so much class time that the technical bookkeeping aspects must be neglected. The alert bookkeeping teacher will "vocationalize" rather than "justify" his bookkeeping course.

"Pupils must be allowed optional modes of thinking about operations and ideas of arithmetic."

Improving the Arithmetic Fundamentals of Young Adults

Many new uses or applications may now be used which come from the wider interests of more mature boys and girls.

By FRANCIS G. LANKFORD, JR.
University of Virginia
Charlottesville, Virginia

MUCH thought and energy have been expended in recent years in a serious effort to improve pupil learning of arithmetic. Most of this effort has been directed toward making learning experiences in arithmetic more meaningful to the learner. It is appropriate here to review the features of this reform movement for if it succeeds, we may confidently expect that the arithmetic fundamentals of the oncoming generation of high school pupils will be greatly improved.

For a pupil to be confidently successful in arithmetic he must understand its basic concepts and operations. In his own vernacular he must "see some sense to the stuff." There are a number of specific implications of this obvious generalization. In the *first* place pupils must be allowed optional modes of thinking about operations and ideas of arithmetic. For example, we know that there are numerous ways of combining $7 + 8$ to get 15. We may think two 7's $+ 1 = 14 + 1 = 15$, or $7 + 3 + 5 = 10 + 5 = 15$, or $5 + 2 + 8 = 5 + 10 = 15$, or $8 + 8 - 1 = 16 - 1 = 15$. Division of fractions will provide another example. The conventional "invert and multiply" algorism is only one convenient means of arranging the division of fractions. Indeed its easy mechanical manipulation may be a serious limitation for it may obscure the meaning of the process. An optional arrangement may be much more meaningful to many pupils.

Conventional algorism	*Optional arrangement*
$2/3 \div 5/6 =$	$2/3 \div 5/6 = \ ?$
$\frac{2}{1} \times \frac{6}{5} = 4/5$	$2/3 = 4/6$
	$4/6 \div 5/6 = 4/5$

Some pupils may be able to understand the operation better when arranged in still another manner.

$$\frac{2/3}{5/6} = \frac{2/3 \times 6/5}{5/6 \times 6/5} = \frac{4/5}{1} = \underline{4/5}$$

The history of mathematics reveals that a number of different algorisms have been employed over the years for performing the operation of arithmetic. Frequently, they were longer and required more space than our currently conventional ones. It was also often true that the longer methods requiring more space and time were more easily understood. It may be that the more we streamline our operational algorisms in arithmetic, the more we obscure the real meanings.

Such freedom for pupils to do their arithmetic in the manner that they understand best is disturbing to many teachers. They prefer to consider a single right way. Their teaching simply consists in explaining this correct way and of requiring practice with it until it is mastered. Such uniformity stifles independent thinking and too often makes of arithmetic a boring routine. Instead it should be an emphatic goal of the modern teacher of arithmetic to stimulate any group of pupils to *discover* various ways of thinking about numbers and number relationships.

Not an insignificant by-product of such an approach to the teaching of arithmetic is that it becomes a more exciting — less "cut and dried" — experience for the teacher. Of course, after a class has discovered several ways of arranging or thinking through an operation, a good teacher may help the pupils decide on the single method they regard as preferable. This preferred method she may strongly advocate but not require to be used uniformly.

A *second* implication of the current effort to help pupils acquire an understanding of the meanings of arithmetic is that inductive teaching is widely employed. Pupils are not told the operations and ideas of arithmetic by a steady diet of teacher explanation. Instead the teacher stimulates pupils to discover ideas and relationships for themselves. This he does through skillful questioning in the old Socratic manner or by using concrete materials which pupils may manipulate to help them "come upon" the idea. Moreover, pupils will be encouraged to express their discoveries first in their own language. These first attempts to formulate a generalization, or rule, will be examined, refined, and compared finally with the exact statements found in the textbook. Indeed, one feature which characterizes a good modern textbook is the extent to which it presents new content inductively by leading the pupil through a series of de-

EDITOR' NOTE: *The contributor summarizes most effectively newer conceptions for teaching arithmetic.*

"Many uses of arithmetic may be taught successfully in the secondary school."

velopmental steps to a discovery of a generalization. This is quite a different approach from that of an earlier day when each new item of content was presented with a rule, followed by illustrative or sample exercises and then by long lists of exercises for pupils to do in the same manner as the samples.

In the *third* place it has already been suggested that to help pupils discover meanings in arithmetic considerable use can be made of concrete materials. Scissors, cardboard, coat hangers, counters, clothespins, an abacus, toy money, and squared paper are only a few of the concrete teaching aids found in the modern classroom for teaching arithmetic. They are used in a variety of ways. For example, a child in the primary grades may start with eight objects—grains of corn, paper discs, or pebbles—and arrange them in all possible combinations of two groups. He discovers that he can arrange 8 things into two groups of 1 and 7, 2 and 6, 3 and 5, 4 and 4. Next he learns ways of expressing his discoveries, including the conventional ways involving the conventional symbols, e. g.,

$1 + 7 = 8,\ 2 + 6 = 8,\ 3 + 5 = 8,\ 4 + 4 = 8$

as well as

1	2	3	4
+7	+6	+5	+4
—	—	—	—
8	8	8	8

The multiplication of fractions provides another example of an opportunity to use teaching aids. Starting with a fraction by a whole number, such as $1/3 \times 4$, pupils may cut circles or inch long strips into thirds; then place 4 of them together and discover that 1 1/3 circles or inches result. Again pupils may be helped to express their discovery in words and then to arrange their work in some manner for convenient operation without the material aids.

Less attention to speed is a *fourth* result of current efforts to build understanding of arithmetic. We recognize that arithmetic is used in about three types of situations: (1) Everyday affairs where pencil and paper may be employed. Keeping the stub record of a personal bank account or reconciling a monthly bank statement or making out an income tax return are illustrations of this type of situation. (2) Everyday affairs where pencil and paper computations are not feasible. Checking on the ten cent store clerk when she figures the charges on items at such rates as 3 for 5c or 6 for 19c and deciding how many pounds of sugar to use with a quantity of fruit to be canned when the recipe calls for ¾ lbs of sugar for each pound of fruit are examples of this second type of situation in which arithmetic is used. (3) On-the-job activities where single operations are repeatedly used. Computing social security deductions on a payroll, computing discounts to be allowed, and making out monthly bills are examples of this type of use of arithmetic. We recognize that situations of the first type require accuracy first and the time it takes—within reasonable limits—is unimportant. The second type of situation calls for mental arithmetic with much dependence upon approximations. Here speed is important, but it is speed in thinking—not speed in performing conventional algorisms. No amount of speed practice with pencil and paper will build this ability. This leaves the third type—the vocational use of arithmetic—where speed and accuracy are important. Here it must be recognized, however, that in most of these vocational uses of arithmetic neither mental arithmetic nor rapid pencil and paper calculations are relied upon. Rather the clerical worker has tables or machines which she must be able to use with high skill. Again no amount of speed drill with pencil and paper computations will help build this skill.

Mental Arithmetic Is Important

It has already been suggested that mental arithmetic is important in today's teaching of arithmetic. This is a *fifth* point in our list of current efforts to improve arithmetic teaching. A property owner reads in the local paper that the property tax rate will be increased 35 cents per $100 of assessed value of property. The assessed value of his property is $8500. How much more will be his new tax bill? Mentally, this problem might be considered this way. A 10c per $100 increase would be $8.50 more in taxes, 35c is 3½ times 10c, and 3½ times $8.50 is about $30. Here is another example. I have driven 255 miles since I last filled the tank of my car. It takes 13.1 gallons to fill the tank now. What mileage did I get? Here I would do the mental calculations—not by trying to divide 255 by 13.1. Instead I would think some products such as $10 \times 13 = 130$, $20 \times 13 = 260$. Hence my mileage is a little less than twenty miles a gallon. This ability to do mental arithmetic—producing exact answers in some instances or reasonable approximations in others—is a very useful ability. Moreover, it helps to stimulate the kind of thinking about arithmetic which is a good antidote to routine mechanical performance that produces only meaningless operations of formalized algorisms.

More respect for so called "learning crutches" is a *sixth* feature of current efforts to help pupils acquire insights into arithmetical ideas. For example, when pupils are learning to borrow in subtraction we do not hesitate to suggest this arrangement as an aid to thinking.

3 hundreds	9 tens	3 ones		3 hundreds	8 tens 13 ones
2 hundreds	7 tens	8 ones	=	2 hundreds	7 tens 8 ones
				1 hundred	1 ten 5 ones

"Many teachers are successfully using experience units."

Pupils are encouraged to use this "crutch" until they understand borrowing. They are *permitted* to discard it as soon as they can think borrowing independently.

Conscious attention to relationships is a *seventh* aspect of current attempts to teach arithmetic meaningfully. Multiplication and division are related in this manner.

$$ab = c, \text{ then } c = b \text{ and } c = a$$
$$\frac{}{a} \qquad \frac{}{b}$$

Hence, the division problem $16\overline{)354}$ raises the question: What number multiplied by 16 gives 254, not how many times does 16 go into 354? Addition and subtraction facts are taught as families to emphasize relationships. For example, the 6 family includes these addition and subtraction facts.

6	6	3	6	4	6	2	6	5	6	1	6	0	6
+0	−0	+3	−3	+2	−2	+4	−4	+1	−1	+5	−5	+6	−6
—	—	—	—	—	—	—	—	—	—	—	—	—	—

Such relationships are regarded as a great help to understanding and consequently to permanence of learning.

Attention to Social Goals

The suggestions which have been given up to this point for making clearer pupils' insights into the principles and processes of arithmetic have all been related to what may be called the mathematical goal of arithmetic instruction. There is also the social goal of arithmetic instruction which gives us the responsibility to teach arithmetic through sufficiently diverse applications or uses that pupils may acquire the ability to use the arithmetic they understand in numerous new situations found in everyday affairs as well as on the job. This attention to practical arithmetic is important because it helps with motivation.

There is the clear obligation, however, to use applications in agreement with the interests of pupils at any particular age level. Insurance, taxation, and investments are a long way from *real* applications of arithmetic for pupils in Grades 7 and 8. They may be highly interesting applications to pupils in Grade 12. Such applications may be found in the life of the school and of the community. School drives to raise funds for the community chest, lunchroom finances, school attendance records are examples of interesting school applications of arithmetic. Business houses in the community will nearly always help the arithmetic teacher collect examples of interesting on-the-job applications of arithmetic. Moreover, many teachers are successfully using experience units such as "Owning and Operating an Automobile" or "Housing Mr. and Mrs. Average American" to teach arithmetic through real and interesting uses.

Regardless of how much better arithmetic is taught in the elementary school as a result of the current emphasis on meaning, there will probably always be a need for teaching arithmetic in the high school. This presents the very real problem of motivating high school pupils to study again percentage, decimals, fractions, and the like, after they have once studied these topics in the elementary school. For the pupils who have studied arithmetic successfully in the elementary school the high school teacher merely needs to provide some quick refresher exercises and then to lead them into more mature social and vocational applications of arithmetic. For the pupils who were relatively unsuccessful with arithmetic in the elementary school, the problem is quite a different one. First, teachers must find out the thought patterns these pupils employ unsuccessfully. This can best be done through individual diagnostic interviews in which a teacher hears a single pupil "think out loud" on some arithmetical exercises he is asked to do. Remedial work is then planned to help such pupils acquire new and better understood methods of thinking about numbers and number relations. This redevelopment approach is quite different from the usual formalized review that involves much practice with the same kinds of exercises the pupil has never understood and which he has learned to avoid in every way possible. There is the fortunate fact that greater maturity of the high school pupil will help him both to gain insights into ideas of arithmetic which escaped him earlier and it will cause him to have a wider range of firsthand interests in applications. Many new uses or applications may now be used which come from the wider interests of more mature boys and girls. This is the reason why many vocational uses of arithmetic may be taught successfully in the secondary school. Vocational goals begin to have real significance for pupils in the high school grades.

Promising Possibilities

In their teaching of arithmetic high school teachers should exploit to the fullest this greater maturity of their pupils. Many times a fresh approach to a previously studied topic will bring from a high school pupil the comment "That's the first time I ever understood" how to perform some particular operation. More than likely the new insight is as much the result of greater maturity as anything else. Even with this greater maturity of her pupils the high school teacher must be resourceful to make a new approach.

The twofold attack on the improvement of arithmetic fundamentals of high school pupils, suggested here, has promising possibilities. Surely improvement will result to the extent that pupils come to understand the nature of number and number relations and are able to use arithmetic fundamentals in a variety of social and vocational applications.

Arithmetic Competency in Bookkeeping

(*Continued from page* 13)

merely for the sake of mental discipline. In those areas where tables exist, the use of such tables should be encouraged. Banks use interest tables; why cannot we? Why must pupils keep computing in the old-fashioned methods?

Furthermore, modern science makes possible computation by machine. Why cannot we keep an adding-listing machine in the bookkeeping classroom and give pupils an opportunity to use it when adding the columns of a trial balance? Why can they not be trained in computing by machine the net amount to be paid when availing ourselves of a cash discount?

Pupils Should Be Taught To Read Carefully. Much of what we are prone to consider mistakes in arithmetic is actually nothing other than a failure to read correctly. Devoting part of a lesson occasionally to training in the reading of transactions and in interpreting them will do away with what often appears as the incorrect manifestation of an arithmetic skill. This applies to entry work on intricate transactions and to the determination of sums reported for certain items on financial statements.

There Should Be More Recourse To Diagnostic Testing. When, in our testing program, we ask specific questions calling into play specific skills, and these skills can be clearly delineated in terms of a distinctly arithmetic or distinctly bookkeeping nature, we are in a position to know whether the arithmetic or the bookkeeping learning is faulty and in need of improvement.

There Should Be Provision for Remedial Instruction. This, of course, is a corollary of diagnostic testing. Once we know what the errors of individual pupils are, we are in a position to give instruction toward eradication of the specific errors. In some cases, we do not have to wait for a diagnostic test to disclose weaknesses in arithmetic. These can be discovered very easily in the term by means of a pre-test at the beginning of a given unit.

The remedial instruction program, to be effective, should be motivated and should be based on principles of mental hygiene.

Functional Learning Should Be Provided. The values of unitary, or unified, learning should not be overlooked. This may call for re-orientation of thinking on the part of the teacher, since the pupils leaving the lower schools have been taught to a large degree by means of the unit method of instruction. The unit method calls into play subject matter specifics from various disciplines and weaves them into a unified whole. Bookkeeping teachers have done something along this line for years without realizing it. Reference is made to the teaching of business papers, procedures and law in connection with the discounting of a note. The law, in particular, was taught well before the formal study of business law. This is but one of the areas in which unified learning can function. We need extension in other units to the end that penmanship, reading, spelling, business procedures, law, bookkeeping and arithmetic are interwoven in terms of meaningful functional life experiences.

Instruction should be so organized as to provide for the optimum use of practice sets. Meaningful activity in the form of practice sets must be planned for. This applies to both the time required and the materials to be used. The best of materials will be unproductive of educational results if the time budget does not permit of their proper utilization. The teacher should streamline his work either early in the term or in the middle of the term to allow the proper amount of time for integrated laboratory projects.

The ideal project will simulate the business office as much as possible. Actual purchase invoices or checks arrive, carbon copies of sales invoices are utilized, checks to creditors are written and stubs serve as sources of records. Customers' notes arrive and notes payable are prepared and sent off. Discounts are taken and interest is computed.

Arithmetic is being done without being designated as such. Arithmetic becomes a basis for business papers; business papers become the basis for entry work. Everything is interrelated and becomes part of a unified whole.

United Services is a continuous department of the BUSINESS EDUCATION (UBEA) FORUM. Members are urged to share their experiences with our readers. The most acceptable lengths for articles are one thousand or one thousand five hundred words. Manuscripts should be mailed to the editor or associate editor of the appropriate service.

UNITED SERVICES

SHORTHAND

DOROTHY H. VEON, Editor
MINA M. JOHNSON, Associate Editor

PLAY OFFICE — TEACH SHORTHAND AND SECRETARIAL PROCEDURES

Contributed by Hulda Vaaler, *University of South Dakota, Vermillion, South Dakota*

BUSINESS education is always moving forward with effective procedures in teaching so that its product, the office worker, is able to meet the demands of business and cope with problems that arise.

Functionalized teaching of shorthand and secretarial practices can be an effective bridge between the classroom and the business office.

Objectives and Subject Matter

Objectives have often been stated for secretarial procedures in terms of specific duties and rates on skills. However, the primary objective is to bridge the gap between school and office so successfully that graduates of secretarial departments, whether high school or college, go into business with less difficulty to themselves and the employer. These graduates have greater confidence, resulting in an easier adjustment, a happier individual, and a better citizen.

The subject matter of secretarial practice is familiar—taking dictation, handling mail, typing numerous reports, receiving callers, telephoning, filing, payroll work, typing miscellaneous business forms—and is as varied as the business office itself. It includes the problem of personality development and development of the ability to work in an office with other workers; to work for an employer, not teacher; to work to please in order to retain employment, not for grade; to work with 100 per cent accuracy, not a lesser standard.

Play Office

The teaching procedure advocated is the running of a business office as a "play" situation. It may be a two weeks' project near the end of the last semester of advanced shorthand or typewriting, or four weeks, six weeks, or a semester. The accomplishment and degree of efficiency will vary according to the time element, but the spirit can be attained, in a measure, even if with limited time.

The "play office" within the school need not supplant cooperative training in office occupations if its merits are believed in and if there is an excellent situation so necessary for that type of teaching. A simulated office situation within the school is a superior teaching procedure. It must be well-planned and executed so that training is adequate for learning in a variety of work. Criticism, guidance, and self-evaluation must be under the direction of a teacher with imagination and knowledge of office. The teacher must also be aware of the teaching possibilities.

The classroom becomes Roberts and Jones or the Allen Printing Company during the project. However, the room does not have to be converted to an office in furniture arrangement, though that helps. Some miscellaneous office equipment is needed; but it can be minor and still create the spirit of office. The *spirit* is the important thing in teaching a functionalized course in shorthand and secretarial practices—the course which is primarily based on the art of taking dictation and turning out acceptable work. The spirit of the office can be instilled by the handling of the organizational details.

Have you ever talked with students on the difference in taking dictation as an individual in the role of office secretary and that of being a member of a skill development class? Recently, one of the best prospective secretarial students in a class as outlined here came into the office for her first "bout" with the employer-dictator. Assuming an attitude of indifference for the first minute or two, the employer-teacher gave the girl an opportunity to get ready and then looked up to be greeted with, "I am shaking like a leaf; I don't know whether I can write a word of shorthand; I am plain scared." Through the play project in school, this student had an opportunity to overcome some of the fear of taking dictation without benefit of the class group.

Excellent Planning a Must

Plan the work for this class as the manager of an office or stenographic pool plans his work. *First, outline the project to students* so that they slip quickly into the spirit of the teaching, realize the need for individual initiative on some work, resourcefulness in situations, ready adjustment to special work (such as dictation in the midst of a difficult typewriting job, dictation over the telephone, dictation at the machine).

(*Please turn to page* 38)

UNITED SERVICES

TYPEWRITING

JOHN L. ROWE, Editor
DOROTHY TRAVIS, Associate Editor

ELECTRIC TYPEWRITERS HELP CREATE ENTHUSIASM AND PRODUCE RESULTS

Contributed by **Evelyn F. Kronenwetter,** ***Senior High School, Kenosha, Wisconsin***

CONTRIBUTOR'S NOTE: It can well be imagined how thrilled the teachers of typewriting in the Kenosha Senior High School were when they were informed that they were to have thirty electric typewriters. The purchase of these machines was not entirely a surprise. The principal, a forward-looking individual, visioned the tremendous possibilities for interest, enthusiasm, and genuine school service to the offices of the community if electric typewriters were provided for our students. The superintendent was enthusiastic about the electric typewriter because of his personal experience in the use of the machine.

BUSINESS teachers should be the leaders in the business field rather than the followers. Businessmen are turning more and more to the use of the electric typewriters and other modern office equipment in order that they may keep the office costs from becoming so great. To them, the use of electric typewriters is good business. Yet, the business departments in many high schools and colleges continue to use the manual typewriter for instructional purposes without proper consideration as to whether or not the job of teaching students to operate a typewriter can be done better, more efficiently, and at less cost with the electric typewriter. The business teachers at Kenosha Senior High School decided to look into the problem.

Who Is Out Front?

In our school and in most other schools in this area it was found that some of the other departments have been "out front" for some time. The home economics teachers have been using electric sewing machines for many years. They use electric ranges in their foods classes. In the industrial arts classes, the students use a power saw and other electrical equipment; yet, the work could be done with a hand saw. But, would that be advisable? The home economics teachers and the industrial arts teachers have not impeded their progress by being reluctant about purchasing electrically equipped machinery. Possibly the reluctance on the part of the business teachers is due to the fact that the progress being made in the production of electric typewriters has not been brought before them. Then, too, some might hesitate about encouraging the purchase of electric machines for fear that the method of teaching might be vastly different from that for the manual typewriters. It was found that there is some difference, but a few hours of instruction on the mechanics of operation, plus practice and some study by the teachers, soon provided the background and self-assurance needed for the successful use of electric typewriters for instructional purposes.

Some teachers may feel that the installation of the electric machines would constitute a problem. The experience in our school has proven that the machines can be efficiently and economically installed. We found some teachers who believed that the enthusiasm shown by the students in the use of the electric typewriters would be short-lived; but do we find many drivers of cars with automatic shifts willing to go back to the foot clutch, reverse, and brake pedal days?

Since our school was the first one in Wisconsin to have a large installation of electric typewriters, it was believed that the superintendent, principal, board of education, taxpayers, and other business teachers should be given a report of our experience with the machines. It was with that in mind that a method of record keeping was established that would make it possible to report our experiences. Detailed and complete records were kept for each student enrolled in the typewriting classes in order that the records for the year could be compared with those of previous years.

There are three typewriting rooms in the Kenosha Senior High School. This made it possible for each student to use the electric machines for at least 12 of the 36 weeks of school and for all typewriting teachers to use the room during the year. It was felt that this plan of rotating the students and teachers was one of the determining factors in the success of the electric typewriters in our school. It tended to make all the students interested and enthusiastic about the use of the machines, and it did the same for the teachers.

When the end of the first 12-week period approached, all teachers gave all students the same tests on three-minute writings. This was done twice each day for two days before the students changed from the manual typewriters to the electric machines and vice versa. The best record for each student was recorded. This repetition, it was believed, would alleviate the tension on the part of the student.

At the time of the second change over, which came at the end of the second 12-week period of instruction, the students were again given an exact writing under conditions as nearly identical as possible. This time the students wrote for five minutes. All papers were collected and the medians for words written a minute and errors were computed. Then, we grouped the classes in their proper categories and noted the improvement shown over the previous comparative writings which had been given at the end of the first 12-week period. The three groups in which we had the most students were selected for the purpose of making a comparison. The results are shown in Table 1.

TABLE 1.—RECORDS OF STUDENTS WITH INSTRUCTION ON ELECTRIC TYPEWRITERS AND ON MANUAL TYPEWRITERS

	Words a Minute		Progress	Errors a Minute		Decrease
	1st 12 Weeks	2nd 12 Weeks		1st 12 Weeks	2nd 12 Weeks	
Instruction on electric typewriters for 12 weeks followed by manual typewriters for 12 weeks (111 students)						
3rd Quartile	38.14	40.40	2.24	.54	.42	.12
Median	32.50	35.88	3.38	1.00	.66	.34
1st Quartile	28.40	31.75	3.35	1.40	.97	.43
Instruction on manual typewriters for 12 weeks followed by electric typewriters for 12 weeks (71 students)						
3rd Quartile	34.50	43.25	8.75	.44	.39	.05
Median	29.60	37.75	8.15	.83	.66	.17
1st Quartile	25.60	32.20	6.69	1.39	.91	.48
Instruction on manual typewriters only for 24 weeks (76 students)						
3rd Quartile	39.67	44.00	4.33	.54	.50	.04
Median	33.50	38.67	5.17	.96	.80	.16
1st Quartile	27.20	31.50	4.30	1.55	1.09	.46

Conclusions Based on Tests

The results of the tests indicate that the following conclusions may be drawn with a reasonable degree of accuracy:

1. The students who transferred from the manual typewriters to the electric typewriters had the slowest speed to begin with, but made the greatest gain—a median gain of 8.15 words a minute.

2. The students who used the electric typewriters decreased their errors to a greater degree than did those using only the manual typewriters.

3. The students who had instruction on the electric typewriters and transferred to the manual typewriters continued to progress, but not to such an extent as did the other two groups. This possibly can be explained by the fact that their speed was the highest on the first comparative writing. We believe that the contributing factor to their good record at that time was the fact that they were writing on electric typewriters.

4. Twenty-two of the students who had instruction on electric typewriters wrote at the rate of 47 or more words a minute, and only ten wrote at the rate of 25 or fewer words a minute at the end of the twenty-fourth week of instruction.

It should be noted that the timed writing at the end of the twelve-week period was a three-minute writing, and at the end of the twenty-fourth week period was a five-minute writing. If a three-minute writing had been used at the end of the twenty-fourth week, the increase in speed would have undoubtedly been greater. It should also be noted that many class periods of instruction were shortened and often eliminated entirely resulting in less than 12 weeks and 24 weeks of actual instruction at the time the timed writings were given.

Comparison of Work

In an attempt to complete the comparison of work done on the manual typewriters and that done on electric typewriters, timed writings were administered at the end of the thirty-sixth week of instruction. At that time, all students had used the electric typewriters for at least 12 weeks, some for 18 weeks. At the end of 24 weeks all classes were writing with approximately the same number of errors—ranging from .50 errors a minute to .85—or a median of .705 errors a minute in all the classes. This number is only .002 higher than at the time of the last previous comparative writing. It should be noted that the students were now writing at a rate of 7.75 words a minute more than they were at the end of 24 weeks of instruction, thus increasing the possibility of making more errors. However, the increase was negligible.

At the end of 24 weeks, 74 students were writing at a rate of more than 50 words a minute. The best record in the first-year typewriting classes was 68 correct words a minute, with only one error in the entire writing. An electric typewriter was used by this student. Twelve of the 13 students now writing 60 or more correct words a minute at the end of the 24-week period were writing on the electric typewriters.

In June 1953, the end of the year when electric typewriters were used for the first time, the median was 45.2 words a minute on five-minute writings. The requirements for ten-minute writings in previous years during which time manual typewriters were used were:

29-30 words a minute for a grade of D
31-34 words a minute for a grade of C
35-39 words a minute for a grade of B

40 words a minute or more for a grade of A

It will be noted that we now have a *median* of 45.2 words a minute, whereas our former requirement for an A grade was only 40 words a minute.

In the three advanced typewriting classes, one student attained a speed of 85 correct words a minute with only two errors in the entire writing. The median for all three classes was 65.2 words a minute with only .55 errors a minute. Prior to the current year, the requirement for an A grade has been 60 words a minute. During the current year when electric typewriters were used a *median* of 65.2 words a minute has been attained. Even though they have used the electric typewriters for only 12 weeks during their two years of instruction, the advanced typewriting students were writing at a much higher rate of speed than that of advanced typewriting classes of previous years. It should be stated that a large number of class hours in the advanced

TYPEWRITING

typewriting classes are spent in developing shorthand transcription skill rather than the development of typewriting ability.

The experience with electric typewriters for instructional use at the Kenosha Senior High School during the past year may be stated briefly as follows:

1. The students were writing at a higher rate than was attained on the manuals only, as a result of their 12 weeks on the electric typewriters.
2. The students who have had their instruction on the electric typewriters write with fewer errors than those who have had instruction on manual typewriters only.
3. The electric typewriters created a new enthusiasm among students and teachers. Students were eager to spend more time on typewriting when they had access to electric typewriters.
4. There were practically no mechanical breakdowns on the electric typewriters used for instructional purposes which indicates that electric typewriters are mechanically perfected to take the use that the beginning or advanced students give all typewriters.
5. Students will be able to go out on their typing jobs with more speed, accuracy, and self-assurance. With the number of electric typewriters increasing in the offices, it is essential that the operators have previous experience in using them. The employer should not have to give an employee instruction on the use of an electric typewriter where instruction can be done efficiently during the student's high school education.
6. Students were able to change from electric to manual typewriters, and from manual to electric typewriters, with no lasting difficulty. Perhaps this can be compared with the driver who uses cars with either mechanical or automatic shifts. If that driver is thoroughly trained on both, he can quickly change from one to the other.
7. Because of the much better educational job done through the use of electric typewriters and without any additional cost in instructional time, space used, and with only a slightly greater cost for equipment, it is a more economical use of the taxpayers' money to use electric typewriters for instructional purposes than it is to use manual typewriters.

HARRY HUFFMAN, Editor
WILLIAM SELDEN, Associate Editor

SOME PRACTICAL SUGGESTIONS FOR TEACHING BUSINESS ARITHMETIC

Contributed by **William Selden**, *Division of Business Education, State Department of Public Instruction, Harrisburg, Pennsylvania*

BUSINESS teachers with encouragement and proper preparation should become competent in the teaching of business arithmetic. The effectiveness of instruction in this subject will be enhanced if we give greater consideration to it. Our professional literature contains little about the teaching of business arithmetic. At business education conferences there are meetings and discussions relative to shorthand, bookkeeping, and the distributive occupations, but seldom is the subject of business arithmetic on the agenda. Then, too, business teacher education institutions both in their undergraduate and graduate programs do not offer enough professional training for arithmetic.

Selecting the Textbook

The textbook selected depends for the most part upon the grade level and the objectives of the course. If business arithmetic were taught on the ninth grade level in the form of a general arithmetic course for business, general, and home economics pupils, Book X might be adopted. If it were taught on the tenth grade level as a prerequisite course for pupils taking bookkeeping, Book Y would be the logical choice, and if business arithmetic were being taught for one semester on the twelfth grade level for business seniors only, Book Z would undoubtedly be selected. After setting up the objectives and selecting a textbook, the problem arises as to how a course in business arithmetic can most effectively be presented.

Planning the Class Period

The class period should be divided into three parts. In the first part of the period, it is advisable to have the pupils check their homework assigned the previous day. During the second part of the period, classwork should probably be devoted to various details such as testing or going over a test which has been given the previous day, general over-all review of former work or remedial instruction on problems which had been recently assigned, and in the explanation of new work. What is done here depends on the needs of the students—it may be necessary to give remedial instruction on the homework assigned for that day. Finally, the last part of the period should be spent in previewing the next day's homework and in giving the pupils time to start the assignment.

Rather than give lengthy periodical tests every Monday or every other Thursday, it is advisable to have short frequent unannounced check-up quizzes. This type of testing keeps the students alert, makes teaching more flexible, and decreases to a certain extent on routine.

It is sometimes a good plan after going over the assignment and answering any questions which may arise to say to the class, "If there are no more questions, we shall have a short written exercise on these problems." By using this approach, the pupils will be more prone to ask questions on problems which they do not understand.

Estimating the Answer

Pupils should estimate their answers before doing a problem. By doing so, they can tell whether the final answer has been worked out and whether the problem is approximately correct.

In addition and in subtraction, the answer can usually be estimated most accurately by means of inspection. This ability on the part of the pupil may be developed by constantly asking what the approximate answer will be. After addition or subtraction problems have been worked, the actual answer can be compared with the estimated answer.

In multiplication, one method of estimating the answer is to round off the multiplicand and the multiplier. The following problem will illustrate this method:

800	815
× 200	× 198
160000 (estimated answer)	6520
	7335
	815
	161370 (actual answer)

When rounding off the multiplicand and the multiplier, a more accurate estimate is achieved if it is possible to reduce the one number and raise the other number. In the illustrative problem the multiplicand was reduced from 815 to 800 and the multiplier was raised from 198 to 200. However, it is not always possible to do this. For example, if 783 is to be multiplied by 496 it would be advisable to round these numbers off to 800 and 500 for the purpose of estimating the answer.

In division it is possible to estimate the answer by rounding off the numbers. The following problems illustrate division estimation:

```
      397  (actual ans.)        400  (estim'td ans.)
495)196515                  5ØØ)2000ØØ
   1485
    4801
    4455
     3465
     3465

    127  (actual ans.)        116  (estimated ans.)
58)7366                     6Ø)700Ø
   58
   156
   116
    406
    406
```

In these illustrations both the divisor and dividend were rounded off and lines were drawn through the 0's to more easily arrive at an estimated answer. Unlike multiplication, in division a more accurate estimate is usually obtained if it is possible to raise or to lower both the divisor and the dividend. In illustration Number 1, the divisor was raised from 495 to 500 and the dividend was raised from 196515 to 200000. In the second illustration the divisor was raised and the dividend lowered; consequently, the estimated answer was not as accurate.

Checking Numbers

In the teaching of business arithmetic we fail to emphasize the importance of checking numbers which are copied from a book, from a board, or from another sheet of paper. Invariably pupils come up with the wrong answer not because of a mathematical mistake in computing the problem but because a number was copied incorrectly. Complete accuracy in the copying of numbers should be emphasized constantly so it will become a mechanical process. This is one practice which industry demands of its employees so why shouldn't it be a matter of routine in a business arithmetic course?

Whenever possible the instructor should try to illustrate how the problems presently being worked may be applied in everyday life or used by business. If a lesson is presented on marked price, it is a good plan to have available merchandise or price tags to illustrate how stores within the community have coded the cost price and the selling price. There may be an item in the room which has the code number on it. If so, the instructor can explain that the letters indicate the cost of the item to the retailer and the figures indicate the purchase price. Then, too, there may be a pupil in class who works in a store where merchandise is coded and he could explain the procedure to the other members of the class. Another worthwhile learning experience is to have the pupils bring in either price tags containing code letters or merchandise which may be coded.

Classroom instruction in business arithmetic, as in all other subjects, should be made meaningful by producing as many lifelike situations as possible. If a unit on income tax is being taught it would be possible to secure enough 1040 forms to have each pupil complete one form in class. They should be encouraged to talk to their mothers and fathers about these forms and thus bring to class for discussion questions their parents may have. Of course these questions should be of a general rather than of a personal nature. The element of time is another factor which sometimes enters into the picture. A unit on income tax should be taught between the middle of January and the middle of March. Presenting a unit on income tax in October or in May is, to a great extent, less satisfactory on the part of both the pupils and the instructor.

Another accepted practice in the presentation of a course in business arithmetic is to encourage the pupils to work at the board as often as possible. Boys and girls are always more interested in a subject if they can actively partcipate in it.

MACHINE ARITHMETIC COURSE

Contributed by **William Bubbers,** ***Washington High School, Sioux Falls, South Dakota***

For the past five years Washington High School has offered a course in machine arithmetic. The Board of Education purchased a total of twenty-five various makes of electric and hand-driven machine calculators. Enrollments have been running heavy in this course and it has been necessary to schedule three and four classes each semester. Second semester sophomores, juniors, and seniors are permitted to take the course.

The course is not intended to make expert operators out of all the students, but the machines serve as an excellent aid in teaching business arithmetic. Then, too, students become familiar with the use of modern calculating machines and their training minimizes the period of adjustment when they are expected to use such machines in clerical positions.

Since installing the machine arithmetic course, it has been found that a sufficient number of students are interested in specializing for more expert work. In order to assure the attainment of proficiency in touch addition, students are permitted to rent machines for further drill in their homes during the vacation months.

LEWIS R. TOLL, Editor
MARY BELL, Associate Editor

A TYPEWRITER REPAIR CHART

Contributed by **Delphine Lynch,** ***East High School, Salt Lake City, Utah***

TYPEWRITER repairs! What a burden they can be to the teacher who does not use a simple and effective method of providing for them. A device to take care of this important part of the routine connected with a typewriting room has worked well at East High School

The form for recording the repair requests contains a diagram of the room on a 5 by 8 inch card. This form represents the layout of the equipment in the room and is divided into spaces for the individual typewriting stations. The machines are grouped in rows according to the several makes in the room. (This grouping makes instruction easier.) In a lower corner in each space (representing each typewriting station) the teacher writes the number which corresponds to the number of the typewriting table and textbook, which have the same number. In the upper part of the space representing each typewriting station the serial number of the typewriter is entered. The total number of each make of machine is placed in one of the lower corners of the chart.

This chart is always kept on top of the teacher's desk (behind a small file box) and is easily accessible to anyone concerned. The student knows where to find the chart and can easily write in whatever repair is needed on his machine. The service representative of the typewriter company knows where to look for the chart. In the building three or four teachers use each typewriting room, and while it is the responsibility of the homeroom teacher to take care of the repair list, each teacher can have his students add needed repairs to the list whenever a defect becomes apparent.

The chart is especially popular with servicemen who can tell immediately what machines need attention. Servicemen from the various companies need not try to decipher repair lists tacked to a bulletin board or look through a teacher's desk for a repair list. They do not have to examine many machines to find a card or tag attached to the ones needing repairs.

The simple plan also serves other purposes. If machines are moved, the plan is a master record, indicating where the machines should be located. The office clerk can receive an immediate answer when an inventory problem arises. The plan provides a quick response to questions of the principal and supervisor concerning the number and type of machines in the room. The chart has been used when a custodian has had to check the location of a "lost" machine, as well as when the machines are exchanged for new ones.

Each teacher who uses the room patterns the seating chart after the "master chart." Should one of the textbooks disappear, the time and station can be recorded simply as, "Book 25 missing after second period."

Another copy of the form is used to keep the dates on which all ribbons are changed. The record of the number of ribbons and make of ribbons used is helpful for the justification of requisitions for new ribbons.

Preparation of the chart need be made only once. From the original draft a stencil can be prepared, and all copies of the chart duplicated. The serviceman checks off the machines as work is completed. When repairs have been made, the copies are dated and filed providing "case histories" of the repairs and defects of all machines. In schools not using a regular pattern for trading in old typewriters and replacing them with new ones, such case histories can be helpful in indicating machines which should be replaced.

Although the chart is a simple layout of the room, it serves various purposes and saves time and misunderstanding and, too, it is easy to maintain.

PHOTOGRAPHY, AN AID TO THE BUSINESS TEACHER

Contributed by **Fred Zaharee,** ***Hughson High School, Hughson, California***

ONE of the problems confronting a teacher of skill classes is the adequate supply of visual aids. While various commercial organizations and publications supply much helpful material, one of the most valuable sources of visual aids is the classroom itself with the teacher and the pupils as the subjects.

Use of amateur photography by the teacher or by the teacher and pupils cooperatively provides a meaningful, personal teaching aid that cannot be substituted by an aid sold in quantity on the market. Many high school pupils have become accustomed to visual aids in education, but when their own pictures and those of their classmates are substituted for the models in photographs, the pictures have much more appeal and interest.

This interest in seeing one's picture and in taking one's picture can be channeled for use as a teaching aid. For example, a photograph of a pupil sitting correctly at a typewriter can be posted on the bulletin board. Pupils who know the model will want to see the picture, and while the first emphasis will probably be on the model, the discussion will include posture. The position

MODERN TEACHING AIDS

AN AID TO TEACHING . . . Subjects of interest help teach proper techniques. Amateur photography and students from ones own classroom provide meaningful, personal teaching aids that cannot be matched from commercial sources.

of the model at the typewriter will be discussed in detail and will have much more meaning than the picture of an unknown typist posted in the front of the typewriting room. Correct technique in the operation of business machines can also be photographed, both for general posture and technique, and for specific procedures and processes. Again the first reaction to pictures of correct machine operation will be something like "Really looks like Ted." After the superficial observations, the posture, technique, or process will be discussed. It is this discussion that provides maximum use of the teaching aid. When the class is called to order, the teacher can comment on the picture and point out specific points for emphasis.

Experience Not Essential

In order to prepare good snapshots, the teacher does not need to be an experienced photographer, neither does he need expensive equipment. A small, inexpensive camera and a willingness to try to use it are the only requirements.

In some instances provision of good illustrative snapshots will simply mean taking advantage of a pupil's hobby. Members of a photography club or class will be of great assistance in both the photography and the enlargement of prints. Besides providing members of the club with an opportunity to use their skill or members of the photography class with assignment material, such an arrangement usually means that the business department will receive considerable publicity in the school annual. Many good snapshots of pupils at work in the department will be available, and hence, they will be published in the annual. Thus, long after the picture has been displayed in the classroom, it may be studied again by pupils as they enjoy their copies of the annual.

Recommended Equipment

Most equipment may be used successfully in the preparation of such photographs, but a 35 mm camera with f/3.5 lens is not expensive, while it provides the essential versatility. Nor is such a camera expensive to operate, and the negatives make fine enlargements, especially the 5 by 7 inch size. Also, speed and light factors must be considered. This camera will take acceptable pictures with the f/3.5 lens at 1/50 of a second under ordinary light conditions, but excellent results are obtained through use of a press 25 flash bulb, or equivalent, at 1/100 of a second if the subject is in motion.

Type of Pictures

What type of shots should one take? Proper techniques and subjects of interest to the class are good guides. Side views of students at typewriters may be used to bring out posture and various techniques, such as carriage throws, curve of fingers, twirling platen, arrangement of materials, use of the space bar, shift-key position, and others. Similar pictures may be made of the correct position at and operation of calculators, voice recorders and transcribers, and other equipment. In cooperation with the home economics department, shots of proper business dress and grooming may be prepared. In cooperation with the business communications teacher, pictures of correct dress and grooming for job interviews can be prepared. When modern offices or salesrooms are visited, pupils may be photographed behind modern machines not available in the school laboratory. A pupil may be photographed holding a telephone in the proper position, while the same pupil may be pictured in a humorous pose holding the telephone in an incorrect fashion. Neatness of a secretarial desk can be portrayed, and in sharp contrast, a picture of an untidy desk will emphasize the value of neatness. The variety of subjects is limited only by the ingenuity of teacher and pupils.

Display

A special bulletin board may be provided, or a portion of one in general use within the room may be set aside for the prints. A short discussion of the exhibits will prove an excellent and educational break from routine. Pupils will be found to rival experts in serving as models, and interest is unlimited. Why not capitalize on pupil enthusiasm for the preparation of more photographs. If interest diminishes after it reaches a peak, the practice may be discarded for a while. Then, use it again when the interest will be more spontaneous.

MARY E. CONNELLY, Editor
REGIS A. HORACE, Associate Editor

OFFICE MACHINES TO FIT THE JOB

Contributed by **Jennie McVey,** ***Swampscott High School, Swampscott, Massachusetts***

PERIODIC surveys have been made of the leading businesses and industries in the Lynn area to ascertain what types of machines are most frequently used and how they are utilized. These surveys have been made to make sure that our teaching keeps pace with the demands of business and also as a basis for purchasing new machines for our office practice classroom.

The office machines course at Swampscott High School includes secretarial office practice, bookkeeping office practice, and general clerical office practice. In the junior year, business students are enrolled in the office practice class for two periods a week and spend the remaining three periods in Typewriting II. In the senior year, the students specialize either in bookkeeping, stenography, or clerical office practice. Where the emphasis is on bookkeeping, the senior bookkeeping students have office practice twice a week and specialize on the bookkeeping machines. The stenographic students who take office practice in their senior year for two periods a week, specialize on the voice-writing machines. The clerical office practice seniors have office machines for ten periods a week, eight of which are spent on building skills on the various machines and two periods are spent in advanced typewriting.

Although in most high schools, training in office machines is not directed toward machine specialization, we at Swampscott do endeavor to prepare our senior clerical office practice students to become efficient and competent operators of all the business machines which we have and which we know, from surveys conducted, are being used in the business offices today.

Equipment

In selecting the amount and kind of equipment for the office machines room, one must consider many factors. Some of these factors are listed below.

1. Are the machines being used in the locality?
2. Are students being employed as operators of these machines?
3. How many students are enrolled in the course?
4. What is the aim of the course?
5. What is the cost of the machine and how difficult is it to operate?

We know that the office machines room should be equipped as much as possible as a business office. The general equipment which the room should have in order to function includes the following:

1. Adequate outlets for electric machines,
2. Adequate bulletin space for displays,
3. Bulletin board space for displays of modern equipment,
4. Blackboard space for teaching arithmetic unit, etc.,
5. Filing cabinets and trays,
6. Reference manuals,
7. If possible, it is advantageous to have a washroom.

In equipping an office practice room, it is necessary to have some type of duplicating equipment. The mimeograph is the most commonly used machine of this area. Both the hand-operated model and the electric model serve for teaching purposes. The cost of the electric model with the stand is approximately $550. Stencils, lettering guides, instruction sheets and the like are available. With the use of the electric mimeograph, it is possible to produce one hundred clear copies in a minute. Due to the lack of slipsheeting and the new type of ink being used, this is possible.

As for liquid duplicators, there are several good ones, the operation of which could be taught in the classroom. These machines produce 150 or more clear copies. The cost of supplies for these machines is relatively low and it is rather easy to type a good master. In addition to the liquid duplicator, Ditto, Incorporated manufactures a gelatin duplicator which does not resemble the fluid duplicators in appearance and operation, but the copies produced are very much alike.

If the voice-writing machines are being used in the locality, at least one type of recording and transcribing machines should be included in the office machine course. Machine transcription is coming into its own in the modern office.

Next to the typewriter, the adding machine is the most used office machine. It requires very little instruction and is usually used for short periods at a time. This machine, although it could be easily learned on the job, gives experience in listing checks, sales tickets, payroll work, and the like. Accuracy, rather than speed, is an important factor in using the adding and listing machine.

A number of concerns use full-bank and ten-key adding machines. The price on such machines varies from $50 for the hand operated machines to around $400 for some of the electrically operated models.

Calculating machines may be classified as key-driven and rotary. The key-driven machines require many hours of instruction for successful and efficient operation. Approximately three hundred clock hours of instruction are necessary for competent operation. These key-driven machines are operated by touch and are used chiefly for rapid addition and multiplication.

GENERAL CLERICAL AND OFFICE MACHINES

On the rotary or crank-driven calculators, addition, subtraction, multiplication, and division can be performed very easily. Most of the leading companies manufacture hand models as well as the electric models. Since a large number of the business offices are using electric calculators, it would seem imperative that at least one electric rotary calculator be included in the office practice equipment. We are fortunate, at Swampscott High School, to have the latest models in all three rotary calculators. Although these may be termed as "non-technical" machines because it does not take a long period to become successful operators, it is necessary that we acquaint our students with background and knowledge of the machines. Most businessmen do not expect the initial worker to be experts on the machines, but they do wish the students to know the mechanics of the machine and how to perform the fundamental processes on the calculators. A knowledge of how to use the calculator rather than the development of a high degree of skill is important.

Due to the demand for statistical reports, wide-carriage typewriters should be a part of the office classroom equipment. Pupils should be familiar with the wide-carriage typewriters in order to type charts, legal stencils, and the like. If a wide-carriage typewriter cannot be part of the equipment of the department, some arrangement should be made whereby the school could rent such a machine.

Electric typewriters are now rather common in many business offices, and students should be acquainted with their operation. Clear, even-typed copies may be produced on an electric typewriter, and it is very useful in stencil work and for making carbon copies.

Today much of the bookkeeping work in an office is done by machine, and these electric bookkeeping machines are very costly. The fact that the installation of such a machine is costly, together with the fact that it takes a long time to develop skilled operators, has made it impossible to include some of the common bookkeeping machines in our classroom equipment. At Swampscott High School, we have only three electric machines. Because the complicated bookkeeping machines require special skill and ability, most bookkeeping machine companies operate their own schools.

There is a great demand for key-punch and tabulating machine operators and a school is located in Boston for preparing such operators. The problem of installation and the high cost of these machines make it impossible to include them in a high school course of office machines. Students may become acquainted with these machines by visiting firms where these machines are being used.

The cash register payroll machine is now being used a great deal in Lynn and community for payroll work, financial work, and the like. Although this machine is not too difficult to operate, it does cost a great deal which again makes it impossible to include it in our high school office machine equipment at the present time.

Office machines such as the envelope sealer, the stapling machine, the numbering machine, and the check writer may be taught as part of the office practice course. Little time, however, is needed in preparing students on these incidental machines.

Electric Versus Manual Machines

In many business offices today, the manual business machines are being replaced by the electric machines. For the most part, manual machines are less expensive than electric and for this reason are purchased for classroom instruction. However, when possible, instruction should be given on the exact type of equipment which is being used in business offices. It is true that one can transfer learning from a manual machine to an electric machine without too much difficulty.

Office Machines Course at Swampscott High School

Junior students enrolled in the business department at Swampscott High School are required to take office practice. This class is operated on the rotation plan. Each student is given a workbook which covers most of the machines which we have. With only two periods a week, we do not expect to prepare skilled operators on all the machines. However, we can teach the basic principles of operation and give the students a background for further machine training.

For the junior office practice, the following time is allotted to complete the lessons:

Comptometer	30 periods
Rotary Calculator	15 periods
Ten-key Listing	10 periods
Full-Bank Listing	10 periods

The exercises are graded to cover all the fundamental processes but not business applications of these functions. At various intervals, students are tested on their ability to apply these fundamentals to business situations.

For a unit on duplication, check writing, and voice writing, special units are prepared. As juniors, students are given only a working knowledge of the voice recording and transcribing machines, and if time permits, they transcribe records for mailable copies. Roughly, one term, which is equivalent to ten periods, is spent on the voice-writing unit.

As seniors, the students of office practice are familiar with the various types of office machines, and the main purpose of the course is to develop skill in the fundamental processes to such a degree that the students could pass any employment test on the calculators or voice-writing machines.

Senior stenographic students meet in the office practice class two periods a week. These students have had an introduction to machines and specialize in building

marketable skills. Since we have only four voice-writing machines, the students alternate each period. One period a student works on the voice-writing machine and the next period he works on duplicating or on a calculator.

On the key-driven machines, the students are taught the following applications of the fundamental processes required in business, such as payroll, discount, prorating, percentage, profit and loss, distribution, and interest.

Before the students can master the applications of the fundamental processes, it is necessary for the teacher to introduce the topic and teach how it would be done on paper. After the students have worked out a number of examples on paper, they are directed to do the same problems on their machines. All students using the same machines are working on the same lesson and this reduces the number of explanations by the teacher. This procedure is used in teaching the five applications listed above.

With the senior clerical office practice group, students are allowed to use answer books to check their daily work. In a small class this method is possible and brings good results. However, in a large class this method might not work out as well. It might be wise for the teacher to write the answers on the blackboard and have the students check as they do each problem. This eliminates the clerical work on the part of the teacher and at the same time is an incentive for the students. It is far better that the students do ten problems and have them correct than to do fifty problems during the period and wait until the next class period to learn that half of them were incorrect. "Teach more—test less."

Students are taught the addition of whole numbers and decimals, subtraction, compound addition, and the use of the item counter on the rotary-driven calculators. Students working on these calculators perform the same business applications as do the students on the key-driven machines.

The ten-key listing machine assignment sheet covers addition of whole numbers and decimals, multiplication, subtraction, and division by use of reciprocals. A short bookkeeping set is part of the requirement for fulfillment of jobs on this machine. Students are taught how to correct their errors, to add by touch, the use of the sub-total key, and the like.

Bookkeeping Machines

Three types of bookkeeping machines should be included in the office machine room for bookkeeping students. A bank full-key posting machine, a desk model machine and a ten-key bookkeeping machine could fill this need. Students who are contemplating work in

(*Please turn to page* 38)

The Tag-O-Matic card punch for use in retail stores.

SOMETHING NEW . . .

A forward step in simplifying inventory and allied problems of the retail store has been made with the introduction of the new Tag-O-Matic system of unit control of all merchandise on the sales floor. Reports are produced faster than by existing methods and at less cost. Remington Rand Inc. claims that punched card reports are produced at a speed of 6,000 lines an hour on this new unit.

Briefly, the system is based on the use of split tags, printed and punched from the receiving report by a marking machine. When the article is sold the salesperson removes the price tag stub from the merchandise, the price tag half going with the sold item. The stubs are collected daily and sent to the central office tabulating department.

A multitude of reports can be assembled such as, style reports by stores, size reports, color reports, type and fabric reports and style reports by chain, to name a few. The heart of the system is the Remington Rand Tag-O-Matic Card Punch, which reads the holes punched into the stub and simultaneously punches identical information into a 90-column tabulating card. Facts are thus recorded in standard form for high speed, automatic machine tabulation.

UNITED SERVICES

BASIC BUSINESS

GLADYS BAHR, Editor
HOWARD M. NORTON, Associate Editor

GIVE BUSINESS LAW STUDENTS A LOOK AT THE U N—ITS LEGAL ASPECTS!

Contributed by **Mary M. Brady,** ***Madison College, Harrisonburg, Virginia***

A UNIT on the legal aspects of the United Nations included in a course in business law is an excellent means of developing international interest and understanding on the part of the students. Such a unit will make the student cognizant of the structure and functions of the U N in addition to broadening his legal concepts. Frequently the legal questions which arise in the U N are concerned with business problems of an international character and so can be included appropriately in a course in business law.

A study of the legal aspects of the U N should come near the end of the course after the student is familiar with court procedures, legal terminology, and some of the basic laws of this country. Such knowledge will give the student a basis on which to build his concepts of international law.

While it may be assumed that a senior in high school or college will have acquired a general understanding of the organization of the U N, it would be advisable to review first the general structure of the U N and to show how the legal functions are included in its various organs. For this review, *Everyman's United Nations*[1] will give the information with brevity and clarity.

The six principal organs of the U N are: the General Assembly, the International Court of Justice, the Economic and Social Council, the Security Council, the Trusteeship Council, and the Secretariat. Of these six organs those dealing most frequently with legal problems are: the General Assembly, the International Court of Justice, the Economic and Social Council, and the Secretariat.

Since the General Assembly is the centerpiece of the United Nations[2] many legal questions stem from it; and so facilities for caring for legal problems have been included in its organization. Because the Assembly does most of its work in committee, various kinds of committees have been organized. There are six main committees, the sixth one being the Legal Committee. Here recommendations which are legal in nature are formulated to be presented to a meeting of the General Assembly.

In order to promote the progressive development of international law and its codification, in 1947 the General Assembly established the International Law Commission. The fifteen members of this commission are elected by the Assembly for a three-year term. They do not serve as representatives of their governments but in their own individual capacity as experts. This Commission studies various legal problems and makes recommendations to the Assembly.

From the legal viewpoint the next organ to be considered is the International Court of Justice, frequently referred to as the World Court. Legal problems are put to the Court by the other five organs of the United Nations and its specialized agencies. These problems arise most frequently in the General Assembly and the Security Council. To these problems the Court gives advisory opinions. The Court delivers judgments on disputes which have been referred to it by member states or by non-member states which have the privilege of using the Court.

The character of the judgments given by the Court is explained in the following paragraph:

> A characteristic feature of a judgment by the Court is that it is final and binding . . . the parties are never compelled to submit a dispute to the Court, but they are bound to comply with its decision once they have come before the Court. At the present state of international organization, there is nothing to guarantee the performance of an international obligation.[3]

Because the Court does not have a policeman's billy to enforce its judgments there is a general tendency to take a dim view of the effectiveness of its judgments. The realization needs to be developed "that what we are working for is a world in which no nation at all will be able to shrug off a proposal of arbitration by an international court of justice as 'nonsense.' "[4]

The International Court of Justice replaced the Permanent Court of International Justice which was created under the League of Nations and which was dissolved in 1946 in consequence of the disappearance of the League. The new Court held its first meeting at the Hague on April 3, 1946. The fifteen judges of this Court are elected by the General Assembly and Security Council by an absolute majority of votes in each body and without distinction in the Security Council between its permanent and non-permanent members. The term of office of the judges is nine years, with five new judges elected every three years. The Court elects its own president and vice-president. It is interesting to note that the first fifteen judges to be elected, most of whom are still serving, come from the following countries: El Salvador, France, Chile, Mexico, United States, Po-

(*Please turn to page* 39)

[1] United Nations. Department of Public Information. *Everyman's United Nations*. Third Edition. New York: United Nations, 1952. p. vi-388. 1.50.
[2] Ibid., p. 9.
[3] United Nations. Department of Public Information. *The International Court of Justice*. New York: United Nations. p. 16.
[4] "Nonsense!". *Commonweal*, 54:181; June 1, 1952.

ERWIN M. KEITHELY, Editor
FRED C. ARCHER, Associate Editor

ELIMINATING STUDENTS' GRIPES THROUGH FAIR EVALUATION

Contributed by **Harm Harms,** ***Director of Business Education, Capital University, Columbus, Ohio***

FOLLOW-UP studies of beginning teachers usually show that the matter of arriving at a fair mark for each student is still the principal concern of first-year teachers. In summer school methods classes, made up for the most part of experienced teachers, problems having to do with evaluation always start a lively discussion. Guidance officers and counselors say that many of the complaints that come to their offices have to do with evaluation.

This unusual interest in the evaluation of student effort always arouses my curiosity. Why? In our search for clues, we might consider some typical student remarks. Some are associated with objectives; others have to do with techniques, methods, and procedures. Most teachers have heard these comments: "Take a look at this paper! Look what 'she' did to me." "I never dreamed she'd ask that!" "He bases the entire grade for this course on the final exam." "Do you call that a fair test?" "She uses one system in her teaching but another when it comes to giving a test." "That low mark I made at the beginning of the term sure did knock me for a loop."

Such expressions are usually symptoms, and, as Hamlet said to Horatio, "I fear there is more here than meets the eye." By using typewriting as an illustration, let us see what lies beneath some of these remarks and then look for a remedy.

"Those First Two Marks Pulled My Grade Down"

If the course is set up by units, segments which are complete in themselves naturally become a part of the semester total. If, however, the mark has to do with some phase of skill building which is continuous, then it is the end product which counts, and the earlier marks tend to lose much of their significance.

"I Never Dreamed She Would Ask That"

This indicates that a game is being played—catch me on something if you can. If a chart, similar to Exhibit I were worked out cooperatively by student and teacher, it would be most unusual if an element of surprise should enter into the situation.

"He Leaves Everything Up to the Final Exam"

There is perhaps no more basic urge that manifests itself in the human organism than the one which constantly demands an answer to the question, "How am I doing?" The answer should be continuous day by day, week by week. If copies of the chart were in the hands of each student, and as each project is undertaken ratings established and recorded, knowledge of progress would become routine. For factors that continue throughout the semester, like speed and control, progress could be charted periodically in pencil. A system of this kind gives a broad base to the whole evaluation structure. The final examination is then only one factor in the whole picture. If one wanted to be technical, the size of the space allowed on the chart for each category could, in a rough way, indicate the importance of relative merit of each item, and thus the weighting of factors could be illustrated.

"Look What She Did to Me!"

In the comment we see evidence of a type of thinking common in many classrooms; all too prevalent, too, in the industrial world, especially in the realm of labor-management relations. It would seem that there exists some impersonal "they" with whom we need to battle for our rights, for concessions. In the classroom the struggle seems to be with the teacher to get the best grade possible. Obviously our first problem is to establish a "we" attitude. How can *we evaluate* effectively what we are going to do this semester? What procedures shall *we* use in evaluating ourselves?

Objectives need to be established by the cooperative efforts of teacher and student. At least the student must agree to underwrite the objectives established by the teacher. Only by setting up clear-cut objectives which the student definitely accepts can we build a satisfactory system of evaluation. Then it no longer becomes a matter of what *she* did to *us*, but, rather, if there be a fault, in what manner did *we* fail in achieving the objectives we set for ourselves at the beginning of the term. When *we* takes the place of *they*, the *they* can no longer be criticized. The chart (Exhibit I) shows a list of objectives in advanced typewriting just as they were worked out on the board by teacher and students. These were later duplicated and given to each member of the class by the committee on evaluation.

We have referred to the combination objectives-evaluation chart in a general way, let us now consider it in detail to see how we arrive at the rating in each separate category and also the final mark for the term.

This chart is worked out on the blackboard during the first or second week of the term. Grades from a former student are used as an illustration. It is better to plan the objective chart with the students rather than pass out a duplicated sheet for them to criticize. On the blackboard changes may be made easily and usually are forthcoming after the students begin to comprehend the real nature of the task they are setting for themselves.

UNITED SERVICES

OFFICE STANDARDS

EXHIBIT I. GRADING RECORD OF AN ADVANCED STUDENT IN TYPEWRITING

Name	Speed	Control	UBEA-NOMA Test	Letter an Hour	Production	Five-Min. Jobs	Factual Info.	Tabulation	Rough Draft	Form Letters	Manuscript	Duplicating	Office Forms	Filing	Dictaphone	Machines	Misc.	Grade
Student	65	.8	B[155]	12	A	B+	C	A—	OK	A—	OK+	OK	C	A	B	OK	—	B+

The discussion of each of these categories from the point of validity of objectives is too lengthy to be included here; therefore, let us assume that what we are doing in advanced typewriting is all right and devote the discussion to a brief explanation of how these categories may be used to determine each student's term grade.

Speed and Control. Evaluation of these elements may be based upon one-, five-, or ten-minute timed writings, consecutive perfect lines, carriage throw drills, or any of the exercises that are commonly in use today. In many classes we generally use the gross speed and figure the mistakes as errors a minute. A student writing 45 wpm on a five-minute timed writing with six errors would show his score as $45^{1.2}$. Any system that gives a true picture of both speed and control is satisfactory. Businessmen usually think in terms of gross speed. Why penalize the student by rating him in terms of net speed?

UBEA-NOMA Test. In my advanced typewriting classes it is the established procedure that we use the UBEA-NOMA National Business Entrance Tests as the final examination. All those who get a certificate do not have to take the regular final. The chart shows that the person we are using for illustration received a score of 155 on the UBEA-NOMA Test. This put him in the *B* bracket after the scores for the typewriting classes were arranged in a distribution from highest to lowest. How this is done will differ with each teacher. Some may want to give all above the 90th percentile an *A*, 80-90, *B*, etc. The mark the student receives in the UBEA-NOMA Test category is perhaps the most important on the entire list.

Letters an Hour. Several times during the semester the students are given an opportunity to see how many letters (mailable) they can write in 60 minutes. Where a complete block of 60 minutes is not available, 30 or 45 minutes may be used and still the figuring may be done on a per-hour basis. These letters average between 130 and 140 words. They are selected from various typewriting textbooks, duplicated and bound into a booklet for the letter-per-hour tests. These letters furnish a fine project for the duplicating section of this course, which will be mentioned later. As indicated by the chart, this person wrote 12 mailable letters in the hour's time. For some reason no mark was assigned to him, but the 12 letters would no doubt put him in the *A* bracket for this part of the course.

Production. As occasions present themselves the students do actual office jobs. Approximately 1500 letters were written one year for the Community Chest. Students keep an extra carbon in their semester folder of everything they do. In keeping with the procedure in some offices where merit rating is used, students are rated on the quality of work turned out during the semester.

Five-Minute Jobs. There are many small office assignments that can be done in five minutes, jobs on which some office workers twiddle and twaddle for half an hour or more. Job sheets have been compiled on thirty-two duties frequently performed in an office. A limit of five minutes is set for each. These are jobs such as cutting a simple stencil or a ditto master, running it off, setting up a memo for the bulletin board, adding a column of figures, typing a list of names on cards and arranging them in alphabetical order, making five carbon copies with corrections where necessary, looking up a list of names in the telephone book, and the like. The chart shows that the student was given a rating of *B plus* on these jobs.

Factual Information. Specific facts relating to typewriting really belong in the beginning class, but since students forget, and since a lack of information slows down production, this category was included.

Tabulation. The usual tabulation techniques are reviewed, and the exercises introduced the first semester are continued. Emphasis is on setting up the design quickly even though not mechanically exact or perfect. The grade is determined on a problem point basis:

points for a heading properly centered, for column headings, and others. A bonus is usually given if the grand total is required and if the student figures it correctly.

Rough Draft. To produce order out of chaos is the typist's job. Rough draft exercises are usually hard to evaluate on an *A, B, C* basis; therefore, we use the OK, which means satisfactory. An *OK* plus can be used for exceptionally fine work and likewise an *OK* minus if the job is not as neat as it should be. These *OK's* have a bearing on the final grade only if the decision is close.

Form Letters. Each year the UBEA-NOMA National Business Entrance Tests include three or four form letters, situations in which the candidate is given a certain form and is supplied with the necessary information to complete the job. He must then adapt this form to the new situation and include the necessary facts. This requires a certain degree of alertness, training, and skill. The student's grade here was determined on the ability to produce usable material in quantity.

Manuscript. Since the English Department spends considerable time on manuscripts, very little time is given to it in our classes. Each student is required to do one "sample" manuscript in class in which the basic points are reviewed; and then he submits an "official" copy of one that he has written for English. If he is not required to write a term paper in any of his courses, a paid job of this kind is secured for him. Here again it is difficult to mark on the *A, B, C* basis, so the *OK* is used.

Duplicating. As duplicating is taught in office practice, only the most elementary phases are introduced in typewriting, usually a job or two on the stencil duplicator and two or three on the liquid duplicator. The mark is again on the *OK* basis. A satisfactory job is expected. It is only when the student fails to do the work or when it is exceptionally good or bad that it affects his semester mark.

Office Forms and Machines. An outstanding typewriting teacher commented, "I use plain paper in the advanced courses only as a last resort." We, too, use actual forms whenever possible. To supplement these, each student buys a pamphlet containing a hundred or more additional forms to be used for practice. Each student makes an oral report to the class illustrating one of the forms and explaining its purpose and use. After the forms are completed, students verify each other's papers, using calculators and adding machines. Thus the calculators and forms go hand in hand.

Filing. Only the simplest filing procedures are taught in typewriting. The mark is based on a project involving the typing of names and addresses on cards, cutting the addressograph stencils and filing them in proper order.

Machine Transcription. After some introductory practice, each student transcribes one cylinder, all letters to be mailable. One letter is set aside for a machine-transcribed timed-writing exercise. This letter must be transcribed from sound, must be mailable, and completed in not more than five minutes. The mark for this category is based on speed and quality of work.

Electric Typewriter. During the semester, five electric typewriters were secured on a rental basis. Two students volunteered to experiment with the electric machines and set up a project which would insure reasonable familiarity with the typewriters. The project included, among other things, straight copy, tabulation, cutting a stencil, typing a duplicator master, and a timed writing which required the student to attain approximately the same proficiency as he had attained on the manual type machine. Students who did as well or better on the electric machine received an *A*. For others, a liberal allowance was made for the usual difficulties encountered.

Final Evaluation

The student has now received a mark on each one of the individual categories; the next job is to determine a term grade. On examining the chart carefully, it seems, at first glance, our sample student should have received a grade of *A* in the course instead of the *B plus* shown here on the record. The relative importance of the various categories needs to be considered. Although all are important, the most meaningful, assuming adequate speed and control, are:

1—UBEA-NOMA Test	B
2—Production	A
3—Five-Minute Jobs	B+
4—Office Forms	C

On the basis of the above record, even though the student did get *A* on several of the lesser factors, the final grade of *B plus* is probably as fair an estimate of his typewriting ability as can be ascertained. Care must be taken to see that all students thoroughly understand the relative value of all factors, otherwise they will expect too much.

Summary

An effective way to eliminate student gripes in connection with evaluation is to have the students help set up objectives and secure agreement on them. Help them to see relative values. Record marks on each category, where possible, as the work is done—a day by day answer to "How am I doing?" Help the class understand and agree on the techniques to be used to determine a rating in each category. Put all marks in terms of *A, B, C, D,* or as *OK*. Establish the "we" attitude. Have a student committee on evaluation to help grade papers and allocate marks. There will be occasional misunderstandings, but these can be quickly ironed out when the situation is such that all the cards can be placed on the table.

General Clerical

(*Continued from page* 33)

financial institutions and accounting should be given work experience on these machines. Some practice should be given to posting, listing checks, balancing and the like. Actual business papers could be used in completing a unit on bookkeeping machines.

Students are not required to have considerable speed, but accuracy, good work habits, and neatness are important. Senior stenographic students major in the voice-writing machines but they do not complete all the business applications on the calculators which would enable them to qualify for skilled operators. Senior clerical students are given some work on the bookkeeping and voice-writing machines, but their main emphasis is on the key-driven and rotary calculators.

At the end of the senior year, seniors are previewed on applying for a job, filling out application blanks, and the interview. Application blanks are obtained from various companies in the community and students are given an opportunity to fill out these preliminary blanks. The blanks are checked by the teacher for the correct spelling of names, neatness, penmanship, and the like. Those who wish to apply for office positions in the various large industrial plants in the community, are given an opportunity to do so. Arrangements are made by the office practice teacher to have the students take the various tests. If the student passes the test, an interview is arranged and the student is usually placed with the company. A recent survey revealed that, for the most part, the students are doing the work for which they prepared.

In the senior office practice class, students are given various standardized tests which are used by firms not in the immediate locality as a measure for checking their efficiency and ability. The UBEA-NOMA National Business Entrance Tests have been given to senior business students as well as other tests which have been supplied by the various industrial firms.

Teachers of office machines can be sure that they are meeting the demands of business by constant surveys to determine what machines are being used, how they are being used, the chances for high school pupils filling the initial jobs, and the like. This contact also promotes good public relations. Although many business firms feel that they can train their office help, they are not eager to take a high school student who cannot pass the various stenographic and clerical tests.

Teachers of office machines should make recommendations to the Superintendent of Schools for the new machines when they are needed.

Shorthand

(*Continued from page* 23)

Second, outline each day's work so that everyone has real work and you, as employer, get in the needed dictation, problems in duplication, and telephoning. Yes, telephoning technique is taught by actual calls. A battery phone will do the trick! Receiving callers—this too can be planned and be fun and be a learning situation. Problems? Of course! It is an excellent experience for the teacher, too.

Third, plan a mental picture of each student (usually classes are small in this type of teaching) and the particular area of work (mailing, filing, typewriting, and the like) he is to complete. Make a work chart for each individual.

Fourth, plan a daily record sheet of work finished with individual criticism. A company bulletin, brief and to the point, made up of the individual criticisms stated as general criticisms is a good idea and gives the entire class the benefit of corrections.

The teacher will operate an efficient office and will do it from one corner of a large classroom or from his office, connected to the classroom with a battery telephone. It is probably not possible to work personally with all students daily but the teacher will know that work is being done and in acceptable fashion. All practice work in skill development courses is not checked; but the office manager must know what has been done and how, just as an employer knows work ready for signature is satisfactory. Developing office workers is the task at hand; and when the project is completed, the teacher will know whether or not the prospective secretary presents mailable work for signature, sometimes does, or never does.

A recent experiment with the play office included the office day in a class meeting from one to five o'clock one afternoon a week. Students, after the first day's organization meeting, came to work dressed for the business office. Progress from one department to another was made according to individual competence. Every day of class started with students knowing their place (outside planning) and employer having a worksheet of past accomplishment and future work for each individual. No day was perfect in execution but each day had something of improvement over the last.

The stenographic pool is not the only responsibility in this plan for teaching. Job placement follows, necessitating attention to available jobs, the application letter, technique for hunting a position, and the interview. Talks by personnel men, films, and phonograph records will add to the effectiveness of presentation. But the functionalized approach requires actual interview by practice in class and the play interview with a businessman. It can be arranged! Businessmen must be chosen who have the time and spirit of the teacher and will carry through an actual interview with a student. A pretend situation can be effective if planned carefully.

It is an error to think that getting a job can be just a matter of talk. It must be done in an assumed position if not in truth. When done, the student has been given one more hold toward success in business because the initial contact has been rehearsed. Often the job is lost not for lack of skill but for lack of selling self.

Teaching in business is fascinating for its reaches are great. At times it appears that business can never be satisfied. Playing office to teach shorthand and secretarial procedures will help to prepare prospective secretaries and office workers who will satisfy business.

land, Yugoslavia, England, Norway, Egypt, Russia, Canada, China, and Rio de Janeiro. The Court draws up its budget which is adopted by the General Assembly. The 1952 budget was estimated at $640,000. The seat of the Court is at the Hague; the official languages are French and English. To develop an international viewpoint in a class in business law, considerable emphasis should be placed upon the organization and work of the World Court.

If there is not sufficient class time to consider the legal aspects of all of the U N organs which deal most frequently with legal problems, (two of which are discussed here) it is suggested that emphasis be placed mainly on the International Court of Justice since it can be adapted readily to a case-study procedure and since it is related most closely to the problems of business law.

It will be of interest to the business law student to know that special privileges and immunities have been granted to the U N personnel to enable them to more easily and efficiently carry on the work of the U N. Representatives to the U N while exercising their functions and during their journey to and from the place of meeting have certain immunities such as warranty from personal arrest and from seizure of their personal baggage. They are not taxed for the period of their residence while they are discharging their duties. Officials of the U N are also exempt from taxation on salary paid to them by the U N. These officials are immune from national service obligations, from immigration restrictions and from legal process in respect of words spoken or written and acts performed in their legal capacity.

The assets of the U N, itself, are exempt from all direct taxes, from customs duties, and from prohibitions and restrictions on imports and exports on articles for official use by the U N.

Because of the establishment of the seat of the U N in the United States, special arrangements have been made between the United States Government and the U N. For instance, the United States Government has no jurisdiction over the conditions under which persons may enter, reside, or remain in the U N zone; or the construction or removal of buildings. However, the U N cannot permit the zone to become a refuge for those avoiding the law in the United States. The law of the United States applies within the zone and the courts of the United States have jurisdiction over acts and transactions the same as they have outside the zone. It is the responsibility of the United States Government to insure the tranquility of the zone by such police protection as is needed. These are a few illustrations of special legal provisions between the U N and the United States.

A unit on the legal organization of the U N may vary from a brief survey as found in this article to a detailed study. Regardless of its length, the inclusion of such a unit should result in the creation of an interest on the part of the students in the U N and in current international problems.

Business Education (UBEA) Forum

Schedule of Issues

Shorthand (October) *Editor*—Dorothy H. Veon, Pennsylvania State College, State College, Pennsylvania; *Associate Editor*—Mina M. Johnson, Ball State Teachers College, Muncie, Indiana.

Typewriting (November) *Editor*—John L. Rowe, Northern Illinois State Teachers College, DeKalb, Illinois; *Associate Editor*—Dorothy Travis, Central High School and University of North Dakota, Grand Forks, North Dakota.

Bookkeeping and Accounting (December) *Editor*—Harry Huffman, Virginia Polytechnic Institute, Blacksburg, Virginia; *Associate Editor*—William Selden, State Department of Education, Harrisburg, Pennsylvania.

Modern Teaching Aids (January) *Editor*—Lewis R. Toll, Illinois State Normal University, Normal, Illinois; *Associate Editor*—Mary Bell, San Francisco State College, San Francisco, California.

General Clerical and Office Machines (February) *Editor*—Mary E. Connelly, Boston University, Boston, Massachusetts; *Associate Editor*—Regis A. Horace, State Teachers College, Plymouth, New Hampshire.

Basic Business (March) *Editor*—Gladys Bahr, Stephens College, Columbia, Missouri; *Associate Editor*—Howard M. Norton, Louisiana State University, Baton Rouge, Louisiana.

Distributive Occupations (April) *Editor*—William R. Blackler, Sacramento State College, Sacramento, California; *Associate Editor*—John A. Beaumont, State Department of Education, Springfield, Illinois.

Office Standards and Co-operation with Business (May) *Editor*—Erwin M. Keithley, Department of Business Education, University of California, Los Angeles 24, California; *Associate Editor*—Fred C. Archer, State Teachers College, St. Cloud, Minnesota.

REFERENCE SHELF

► **Income Tax Memorandums.** To help teachers determine deductible expenses, the Research Division of the National Education Association has prepared a series of memorandums on income taxes. The memorandums present special rulings of the Federal Bureau of Internal Revenue, court cases, and other information. Among the topics treated are educational expenses,, gifts, awards, scholarships, pensions, professional services, temporary employment, and sabbatical leaves. (Copies of these memos are available from Frank Hubbard, Executive Secretary, Research Division, National Education Association, 1201 Sixteenth Street, N. W., Washington 6, D. C.)

► **File It Right** is the most recent publication of the National Association of Educational Secretaries (NEA). This illustrated booklet is designed to show the secretarial and clerical workers and administrators in schools and education administrative offices the "how and why" of an efficient filing system. (1953. 73 p. $1.50; quantities at NEA discounts. Order from NEA Publication Sales, 1201 Sixteenth Street, N. W., Washington 6, D. C.)

► **Education and 50 Years of Flight,** a joint publication of the American Association of School Administrators and the National Committee To Observe the 50th Anniversary of Powered Flight. Herold C. Hunt, formerly of the Chicago City Schools and now of Harvard University, is chairman of the National Committee. This short, readable, illustrated pamphlet is designed for helping further understanding of aviation's influence upon community living. It encourages classroom teachers to submit examples of preparation or use of instructional materials for aviation education in the contest organized by the National Committee in connection with aviation's golden anniversary. (For a free copy address the National Aviation Educational Council, 1115 - 17th Street, N. W., Washington 6, D. C.)

► **Guidance Procedures in Business Education** will be the title of the 1954 American Business Education Yearbook. The Yearbook is published under the joint sponsorship of the Eastern Business Teachers Association and the National Business Teachers Association. The work of the editorial staff will be coordinated by Vernon Musselman, College of Education, University of Kentucky, Lexington, Kentucky. He will be assisted by the following association editors: Inez Ray Wells, Ohio State University; Vernal Carmichael, Ball State Teachers College; and James M. Thompson, Eastern Illinois State College. The exact publication date of the Yearbook will be announced later by the EBTA-NBTA Joint Publication Commission. The tentative publication date has been set for April, 1954.

► **Co-operative Business Education, Let's Talk It Over** is the title of a new filmstrip released by the Michigan Vocational Business Education Society. This filmstrip should help to answer questions about cooperative education and give the student a better idea about: (1) The coordinator's place in the program, (2) the way in which his related instruction is determined, and (3) what he can expect from his training station or part-time job. The 35 mm filmstrip, black and white, with a Teachers' Guide is available with or without sound recording. (The price ranges from $3 to $5.75 depending on the type of sound recording desired. For more complete information write to Instructional Materials Laboratory, School of Education, University of Michigan, Ann Arbor, Michigan.)

► **1954-55 Exchange Teaching Opportunities Under the Educational Exchange Program** tells what the teacher exchange program is, who supervises and administers it, basic requirements for application, financial arrangements for various types of exchanges, and opportunities available. Applications for teaching during the academic year 1954-55 will be received until October 15, 1953, by the Teacher Exchange Section, Teacher Programs Branch, Division of International Education, Office of Education, U. S. Department of Health, Education, and Welfare, Washington 25, D. C. (1953. 28 p. Single copies available on request from the Division of International Education, Office of Education.)

Constitution and By-Laws
United Business Education Association

Article I—Name

The name of this organization shall be the United Business Education Association, A Department of the National Education Association.

Article II—Purpose

The purpose of the Association shall be to promote better business education through whatever means seem desirable.

Article III—Membership

Any person interested in the purposes of the Association may become a member by payment of dues.

Article IV—Organization

Section 1. The officers of the Association shall be a President, a Vice President, a Treasurer, and an Executive Secretary.

Section 2. The fiscal year shall extend from June 1 to May 31.

Section 3. Memberships shall be grouped according to five regions; i.e.,

Region 1—Eastern: Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Canal Zone, and Puerto Rico.

Region 2—Southern: Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Virginia, and West Virginia.

Region 3—Central: Illinois, Indiana, Iowa, Michigan, Minnesota, Missouri, Ohio, and Wisconsin.

Region 4—Mountain-Plains: Colorado, Kansas, Nebraska, New Mexico, North Dakota, Oklahoma, South Dakota, Texas, and Wyoming.

Region 5—Western: Arizona, California, Idaho, Montana, Nevada, Oregon, Utah, Washington, and Hawaii.

The Executive Board shall have the right to revise these regions.

Section 4. There shall be an administrative body known as the Executive Board, consisting of three members from each region.

Article V—The Executive Board

Section 1. There shall be fifteen elected members of the Executive Board (three from each of the five regions) known as the National Council for Business Education. These members shall be teachers, supervisors, or administrators from educational institutions, school systems, and groups who are engaged in work primarily in the interest of business education.

Section 2. One member of the Executive Board shall be elected from each of the five regions for a term of three years to begin on August 1.

Section 3. A nominating committee composed of one member from each affiliated state organization in each region, or, in case the state group is not affiliated, a member at large from that state, shall be selected by the President with the approval of the Executive Board. Each nominating committee shall propose two or more candidates for each vacancy to be filled from that region to the Executive Board and report their names to the Executive Secretary by March 1 of each year.

Section 4. Ballots shall be sent to each individual member of the Association in each region by the Executive Secretary by May 1. Members shall vote for the candidates in their region and return the ballots to the Executive Secretary by June 1. Ballots shall be held unopened by the Executive Secretary and counted by a committee appointed by the President.

Section 5. A vacancy shall be filled by the Executive Board for the unexpired term of office by selection from the region affected.

Article VI—Meetings

Section 1. An annual meeting of the Association shall be held at a time to be determined by the Executive Board.

Section 2. One regular meeting of the Executive Board shall be held each year at a time and place decided upon by the President.

Section 3. Special meetings may be held at any time and place decided upon by the Executive Board.

Section 4. Each member of the Executive Board shall be notified thirty days in advance of the time, place, and agenda of all meetings.

Article VII—Executive Board Action

Section 1. A majority of the elected members of the Executive Board shall constitute a quorum at any Executive Board meeting.

Section 2. If a member of the Executive Board is unable to attend a regular or a special meeting, he may name his own proxy; or failing to do so, his proxy may be appointed by the President. However, a proxy shall not count in computing a quorum.

Section 3. Decisions of the Executive Board shall be reached by a majority vote of the members present at a called meeting, provided a quorum exists.

Section 4. When necessary, voting by mail will be considered legal. In these cases the vote shall be made a matter of record and announced to the Executive Board.

Article VIII—Policies

Policies affecting the Association may be proposed by any member, such problems to be considered and acted upon by the Executive Board at its next meeting.

Article IX—Amendments

Section 1. Any member may propose an amendment to the Constitution. Such proposal shall be filed with the Executive Board and shall have the signatures of at least twenty-five members of the Association.

Section 2. The Executive Board shall act upon the proposal at its first meeting following receipt of the proposal. If two-thirds of the members of the Executive Board favor the adoption of the amendment, the Constitution shall be considered amended.

Section 3. The Executive Secretary shall immediately notify the membership of such change.

BY-LAWS

Article I—Duties of Officers

Section 1. The President of the Association shall perform the duties common to such an officer, act as chairman of the Executive Board, and assume any other duties which the Executive Board may delegate to him. The Immediate Past-President shall serve as a voting member of the Board for one year following his term of office.

Section 2. The Vice President of the Association shall perform the duties of the President when that officer is for any reason

unable to function; also, in case of a vacancy in the Presidency, he shall assume the duties of the President until the next meeting of the Executive Board, at which time a successor shall be selected.

SECTION 3. The Treasurer and the Executive Secretary shall be responsible for approving all bills of the Association.

SECTION 4. The Executive Secretary shall serve as a non-voting member of all committees. The Executive Board shall designate his duties.

SECTION 5. There shall be an annual audit of the accounts of the Treasurer of the Association and a report submitted to each member of the Executive Board.

ARTICLE II—ELECTION OF OFFICERS

SECTION 1. The President, the Vice President, and the Treasurer shall be elected for a period of one year. They shall be elected at the annual meeting of the Executive Board and shall assume their duties as of August 1, following their election. The officers need not necessarily be elected members of the Executive Board. A vacancy in any office shall be filled by appointment for the unexpired term by the Executive Board.

SECTION 2. The Executive Secretary shall be selected by the Executive Board. The tenure of office shall be at the discretion of the Executive Board, but in no case shall they commit the Association for a period of more than three years, subject to renewal by succeeding Boards.

SECTION 3. The officers of the Association shall be known as the officers of The National Council for Business Education, Incorporated.

SECTION 4. The Executive Board of UBEA shall nominate at least two persons for the office of president, vice president, and secretary of the UBEA Research Foundation and the Administrators Division. A ballot shall be prepared and sent to the membership of each professional division for voting. The person receiving the highest vote for each office shall be considered elected.

ARTICLE III—DUES AND TYPES OF MEMBERSHIP

SECTION 1. Regular Members: The dues for regular membership shall be $3.00 annually. This entitles the member to the right to vote in the affairs of the Association and to the general publications and services of the Association.

SECTION 2. Professional Members: The dues for professional membership shall be $6.00 annually and shall include regular membership. This entitles the member to all services of the UBEA and to membership and service of all divisions and foundations of UBEA except United States Chapter, International Society for Business Education which is $3.00 additional.

SECTION 3. Associate Members: Asociate memberships shall apply to members of groups other than teacher organizations to be selected and dues determined by the Executive Board.

SECTION 4. Honorary Members: Honorary members shall be selected by the Executive Board. There shall be no dues for these members.

SECTION 5. Student Members: The dues for student members shall be one-half of the dues of the regular and professional membership, and shall apply only to full-time students of the academic year who shall be certified by the institution they attend.

SECTION 6. Life Members: The dues for life members shall be fifty dollars for regular membership and one hundred dollars for professional membership. This entitles members to all rights and privileges of their classification.

SECTION 7. Voting privileges are extended to regular, professional, and life members only.

ARTICLE IV—AMENDMENTS

These by-laws may be amended at any quorum meeting of the Executive Board by a majority vote of the members present.

ARTICLE V—COMMITTEES

SECTION 1. The Executive Board shall appoint whatever standing committees are deemed necessary to carry out the purposes of the organization. These may include: (a) Publications, (b) Policies, (c) Membership, (d) Future Business Leaders of America, (e) National Business Entrance Tests, (f) Student Typewriting Tests, and (g) Auditing.

SECTION 2. The Executive Board shall appoint whatever coordinating committees are deemed necessary to carry out the purposes of the organization. These may include: (a) American Vocational Association; (b) Joint Yearbook Commission; (c) United States Office of Education; (d) National Association and Council of Business Schools; (e) Business associations, such as the National Office Management Asociation; (f) Regional and other business teacher associations; and (g) Advancement of international business education.

ARTICLE VI—AFFILIATION

SECTION 1. Any business education group—local, state, regional, or national—may apply for affiliation with the United Business Education Association.

SECTION 2. Each affiliated business education group with membership up to fifty is entitled to one delegate to the Representative Assembly. Any affiliated business education group with more than fifty members is entitled to two delegates to the Representative Assembly. The Representative Assembly, which consists of delegates from the affiliated business education groups, shall function as a part of the Executive Board on the formulation of policies, plans, and activities of the Association.

Adopted at Buffalo, New York, July 1, 1946.
Present name approved July 27, 1946.
Revised February 21, 1948, July 3, 1949,
and February 21, 1952.

In This Issue *(Cont'd. from page 6)*

► The FORUM's "Clip 'n Mail" service has been accepted enthusiastically by the membership. It is advisable to use the school address on coupons sent to the FORUM advertisers. Please pass along the UBEA membership application to a non-member. Let's make sure that our co-workers know about the UBEA and its services. The work of the UBEA and its unified associations is vital to each and every one of us in business education. A large membership is needed to make the program possible and the services effective.

► Advertising is an important part of the FORUM. In this issue you will find announcements of new items of equipment, supplies, and books. The alert business teachers will want to know more about these products and will visit the local representative or write for the descriptive folders.

► Excerpts from a report of the Research Division, NEA, are given in this issue. The report "Advance Estimates of Public Elementary and Secondary School for the School Year 1953-54" was released only a few days ago. The figures on enrollments should be studied carefully and advance planning should be done in preparation for the inevitable further increase in enrollments in business subjects.

—H. P. G.

AFFILIATED, COOPERATING, AND UBEA REGIONAL ASSOCIATIONS

The announcements of meetings, presentation of officers, and special projects of affiliated, cooperating, and UBEA regional associations should be of interest to FORUM *readers. An affiliated association is any organized group of business teachers which has been approved for representation in the UBEA Representative Assembly. A UBEA regional association is an autonomous group operating within a UBEA district which has unified its program of activities with UBEA and has an official representative on the UBEA National Council for Business Education. A cooperating association is defined as a national organization or agency for which the UBEA National Council for Business Education has established a coordinating committee.*

EASTERN REGION

Pennsylvania

The Eastern Conference of the Pennsylvania Business Education Association will be held at the Simon Gratz High School in Philadelphia on Saturday, April 24, 1954.

Kenneth A. Shultz of William Penn High School in York is the program chairman. Arthur Hertzfeld of Gratz High School in Philadelphia is the chairman in charge of local arrangements. The honorary chairman is Wesley Scott, director of business education in Philadelphia.

The Western Conference of the PBEA will be held at New Kensington on April 10, 1954. Katherine C. Blum of the Irwin Avenue Vocational School in Pittsburgh is the program chairman. John L. Keiser of New Kensington is the chairman of local arrangements including the banquet.

The PBEA president, Benjamin Kuykendall of Philadelphia, urges all business teachers in the state to attend one of these meetings.

Tri-State

The Tri-State Business Education Association met November 6 and 7 at the William Penn Hotel, Pittsburgh, Pennsylvania.

The program featured G. D. Dixon, manager of the Pittsburgh Employment Office, Aluminum Company of America, as guest speaker.

On Saturday morning, the following group meetings were held:

"Shorthand," Charles E. Zoubek, Gregg Publishing Company, speaker. Chairman, George W. Anderson.

"Putting the Bookkeeping Story Across," Dorothea Hoelzle, Robert Morris School. Chairman, Alexander I. Hartman.

"Solving Today's Transcription Problems," Bernadine Meyer, McKees Rocks High School. Chairman, Tobias F. Santarelli.

"Hindrances to Learning," Ray W. Morgan, Johnstown High School. Chairman, Ward C. Elliott.

"Typewriting," T. James Crawford, University of Indiana. Chairman, Leonard J. Liguori.

"Personal Assets," Nancy Milligan Miller, Robert Morris School. Chairman, Rosemarie E. Scavariel.

Typewriting Demonstration, Cortez Peters, Royal Typewriter Company. Chairman, Frank F. Sanders.

"Office Machines." Chairman, Mildred H. Hiehle.

"Current Problems in Business Schools," A. Raymond Jackson, Goldey Beacom College. Chairman, John Roof.

Officers of the association are president, Ward C. Elliott, Elliott School of Business, Wheeling, West Virginia; first vice-president, Wilverda Hodel, Duquesne University, Pittsburgh, Pennsylvania; second vice-president, Leonard J. Liguori, Stowe Township High School, McKees Rocks, Pennsylvania; secretary, Rosemarie E. Scavariel, Robinson Township High School, Moon Run, Pennsylvania; and treasurer, Tobias F. Santarelli, Baldwin Township High School, Pittsburgh, Pennsylvania.

Directors are Ray W. Morgan, Johnstown (Pennsylvania) High School; George W. Anderson, University of Pittsburgh; Frank F. Sanders, Pittsburgh City Schools; Mildred H. Hiehle, Parkersburg (West Virginia) High School; and Alexander I. Hartman, Robert Morris School, Pittsburgh.

New Jersey

The New Jersey Business Education Association held a very interesting meeting on November 13 at the Atlantic City convention of the New Jersey Education Association.

The theme for the meeting, "When Business Education and Business Form a Team," was discussed. Panel members, who spoke briefly and answered questions from the audience were: Paul W. Stewart, Prudential Insurance Company of America; John J. Sierge, Board of Education, Plainfield; David F. Shapiro (assistant principal) Bridgeton High School, Bridgeton; Craig T. Senft, Prentice Hall, Inc.; Alvin Weitz, Daniel P. Sweeney High School, Bayonne; and Wade K. Bennett, L. Bamberger & Company, Newark.

Emma Audiserk of North Arlington High School, president of the organization, presided at a short business session preceding the main program.

AFFILIATED ASSOCIATION PRESIDENTS

Alabama: Mary George Lamar, Auburn
Arizona: A. W. Flowers, Phoenix
Arkansas: Gladys Johnson, Little Rock
California: Milburn Wright, San Jose
Colorado Eastern: Zane Hays, Sterling
Colo. Southern: Katherine McIntyre, Pueblo
Colo. Western: Reba Wing, Grand Junction
Connecticut: Lewis Boynton, New Britain
Delaware: Ed. Williams, Rehoboth Beach
Florida: Della Rosenberg, Starke
Georgia: Gerald Robins, Athens
Idaho: Helen M. Payne, Twin Falls
Illinois: Edith Sidney, Chicago
Ill. Chicago Area: Ada Immel, Skokie
Ill. Southern: Margaret Williams, DuQuoin
Ind. Indianapolis: Winifred West, Indianapolis
Ind. Evansville: Olive Smith, Oakland City
Ind. Ft. Wayne: R. H. Duffield, Columbia City
Ind. South Bend: Wm. Rogers, Wakarusa
Ind. Gary: Sonia Leskow, Gary
Iowa: William Masson, Iowa City
Kansas: Rueben Dumler, Winfield
Kentucky: John Tabb, Louisville
Louisiana: Kenneth LaCaze, Ruston
Maryland: Helen Hearn, Baltimore
Minnesota: Ann Harrigan, Austin
Mississippi: Ida Mae Pieratt, Hattiesburg
Missouri: Elsa Brase, St. Louis
Mo., St. Louis: Bro. James McCaffrey
Montana: Beulah K. Morris, Great Falls
Neb. Dist. 1: Jamesine Bourke York
Neb. Dist. 2: Alfreda Clark, Hastings
New Hampshire: Eva A. Owen, Colebrook
New Jersey: Emma Audesirk, N. Arlington
New Mexico: Becky Sharp, Portales
North Carolina: Mrs. W. W. Howell, Greenville
North Dakota: Donald Aase, Lisbon
Ohio: Harold Leith, Cincinnati
Oklahoma: Ida Lee Cook, Holdenville
Oregon: Leonard Carpenter, Portland
Pennsylvania: Benjamin Kuykendall, Phila.
Penn. Philadelphia: Evelyn Duncan, Phila.
South Carolina: Sarah Zeagler, Blythewood
South Dakota: Quentin Oleson, Centerville
Tennessee: Cliffie Spilman, Clarksville
Texas: Ruth Fetterman, Dallas
Texas Houston: Elizabeth Seufer, Houston
Utah: Jesse Black, Salt Lake City
Virginia: Louise Moses, Norfolk
Washington Eastern: Celeste Kinder, Cheney
Washington Central: Cora Harms, Sunnyside
Washington Western: Wm. Toomey, Seattle
West Virginia: Britton Lavender, East Bank
Wisconsin: Cecil Beede, Eau Claire
Wyoming: Marie Thayer
Tri-State: Ward C. Elliott, Wheeling, W. Va.
Inland Empire: Ed. Almquist, Seattle, Wash.

IN ACTION

SOUTHERN REGION

Z. S. DICKERSON, JR., *News Editor*

Louisiana

The business education section of the Louisiana Education Association held its annual meeting on November 24, in the auditorium of Martin Hall at Southwestern Louisiana Institute. The president, Kenneth LaCaze presided.

Guest speakers for the meeting included Elvin S. Eyster of Indiana University, Bloomington; and Laurin O. Lindstrom of the South-Western Publishing Company, Cincinnati, Ohio. Louise M. Beard of University High School, Baton Rouge, discussed shorthand methods at the morning session.

The afternoon meeting featured a "buzz" session led by Gladys Peck, state supervisor of business education. Miss Peck was assisted by the following persons: Richard Clanton, state executive secretary of FBLA, Baton Rouge; Eunice Kennedy, Natchitoches High School; Edith Nugent, Lafayette High School; Wilda Douglas, Clinton High School; Andrew H. Ferguson, Linville High School; and Anite Currault, Westwego High School.

The meeting closed with a banquet on Tuesday evening. Herbert Hamilton, dean of the College of Commerce at Southwestern Louisiana Institute was in charge of local arrangements.

Kentucky

The annual fall meeting of the Kentucky Business Education Association was held on October 24, 1953, in the Little Theater of Eastern State College at Richmond.

KBEA president, John Tabb, presided over the meeting of approximately 85 business teachers from all parts of Kentucky, local businessmen, and business majors of Eastern Kentucky State College.

Louis J. Bosse, managing director of the Associated Industries of Kentucky, gave a report on "Industrial Employment Today in Kentucky." Ben R. Shaver, secretary-treasurer of the American Air Filter Company in Louisville, told the group what his company considers to be the "Basic Needs of the Office Worker." William Edie, office employment manager of the Girdler Company in Louisville, was discussion chairman for a panel on "Cooperation Between Business Teachers and Business."

The next meeting will be held in Louisville next April.

South Carolina

Theodore Woodward of George Peabody College, Nashville, Tennessee and vice-president of the United Business Education Association spoke to the members of the South Carolina Business Education Association at their fifth annual fall convention. His topic was "Building for Tomorrow Through Professional Growth." As a preface to Dr. Woodward's address, several members gave a historical skit portraying the history of the South Carolina Business Education Association which had its beginning in 1921. The skit showed that as business teachers in South Carolina we have made much progress through the state organization, but taking stock professionally (both individually and collectively) we are fully aware of the many opportunities which are before us. Only the surface has been scratched, but with united efforts our state organization shall continue climbing the ladder of success.

Sara K. Zeagler, state president, presided. Evelyn Simmons, of the University of South Carolina, served as narrator of the skit. The afternoon session was devoted to a "problems clinic." Harold Gilbreth, Dr. Woodward, Dewberry Copeland, and Mrs. Lowell Altman served as the board of consultants.

Following a delightful tea by the Beta Alpha of Winthrop College, these were familiar parting words, "See you at SCBEA in Columbia on March 24.

CENTRAL REGION

Missouri

The Business Education Department of the Missouri State Teachers Association held its annual convention in St. Louis on November 6. The business teachers were treated to two excellent addresses—one by Margaret Hickey of the Hickey Secretarial School on "A Better Business World" and another by Alan C. Lloyd, editor of Gregg publications, on "Enriched Learning in Business Education."

During the business meeting a constitution was adopted and the Spring Conference of the Missouri business teachers was set for March 20 in Columbia.

The officers for 1953-54 are Lois Fann, North Kansas City High School, president; Charles E. Kauzlarich, State Teachers College, Kirksville, vice president; Dale J. Blackwell, State College, Maryville, secretary; and Margaret Elam, St. Louis Public Schools, treasurer.

Wisconsin

At the convention of the Wisconsin Education Association held at Milwaukee in November, the following officers were elected to the Wisconsin Business Education Association: president, Ernest May, Riverside High School, Milwaukee; first vice-president, Florence Trakel, Waukesha High School; and second-vice-president, Marvin Hauser, Janesville High School. Lorraine Missling, Shawano High School, was re-elected secretary-treasurer of the association.

Ray Larson, Middleton High School, was elected to membership on the executive board. Other members of the board are Cecil Beede, past president of WBEA and instructor at the Eau Claire Vocational School; Gaylord Aplin, Manitowoc; and Marie Benson, Wisconsin State College, Whitewater.

Illinois

The Illinois Business Education Association held its first meeting of officers and board members on October 3, in order to make plans for the 1954 Convention to be held in Springfield on April 8-10, 1954.

The newly elected officers for the year 1953-54 are as follows: president, Edith C. Sidney, Chicago Board of Education; vice president, Homer F. Ely, Alton Senior High School, Alton; secretary, Mabel Scheiderer, Decatur Senior High School, Decatur; and treasurer, Robert D. Hungerford, Galesburg Senior High School, Galesburg.

The three new executive board members elected to serve for three years are Helen Altheide, Quincy Senior High School; Ralph E. Mason, Springfield Public Schools; and Esther R. Scott, Monmouth High School.

Ralph E. Mason of Springfield was appointed general convention chairman and William Mullaney, supervisor of business education in Springfield, was appointed program chairman for the April meeting.

Southern Illinois

The Southern Illinois Business Education Association held its fall meeting at Southern Illinois University in Carbondale. The morning session was devoted to electric typewriting demonstrations sponsored by International Business Machines of St. Louis. This was followed by a luncheon where a panel of teachers discussed new book-methods of teaching shorthand.

The following officers are serving for the current year: president, Margaret

Harriss, Du Quoin Township High School; vice president, Mary Dowell, Herrin Township High School; and secretary treasurer, Pearl Parkhurst, Harrisburg Township High School.

Iowa

William J. Masson, State University of Iowa, Iowa City, was elected president of the Iowa Business Education Association which held its annual convention at Des Moines Technical School on November 6. Other officers are vice-president, Kathleen Parker, North High School, Des Moines; and secretary-treasurer, Paul Boysen, Jesup.

The program included addresses by Buford Garner, superintendent of schools in Iowa City; H. B. Bauernfeind, Southern Illinois University, Carbondale; and Peter G. Haines, Iowa State Teachers College, Cedar Falls.

Panel discussions in the areas of general business and bookkeeping were under the chairmanship of Frank Hoffman of Sac City High School and Ken Griffin of Mason City High School.

A demonstration of teaching methods in typewriting was presented by John L. Rowe, Northern Illinois Teachers College, DeKalb, and Mary Jane Chessa, instructor-demonstrator from the International Business Machines Corporation.

MOUNTAIN-PLAINS

Wyoming

The Wyoming Business Education Association, at its recent Casper meeting, decided to use "Business Teacher Recruitment" as its project for 1953-54. A project committee was appointed to direct the work during the coming year. The committee consists of Cassie O'Daniel of Cheyenne, Ruby Kreinbrook of Cody, and Robert L. Hitch of the University of Wyoming.

The committee has outlined a program whereby every business teacher in Wyoming should be able to help recruit *better business teachers for tomorrow*. Most of the work will be carried on through personal conferences and discussions in the advanced classes.

The following outline of things to discuss with prospective business teachers has been prepared by the committee and mailed to the business teachers in Wyoming.

1. The advantages of being a *business* teacher
   a. The business teacher is prepared to enter business if he doesn't find teaching to his liking
   b. The business teacher finds it very easy to obtain summer employment to increase both yearly income and business experience
   c. The business teacher can see the progress he is making. His students type at a given rate, write shorthand at a given rate, or have the knowledge of how to prepare a financial statement
   d. The business teacher has the satisfaction of *knowing* that he is helping the student prepare for vocational living. He is teaching a practical skill that will definitely be of real benefit to the student.
   e. The business teacher has no discipline problems. His students are always too busy with typewriters, shorthand notebooks, or balance sheets
   f. Teaching salaries, for business teachers, have improved. One 1953 Wyoming graduate is making $3700 her first year

2. Would you like to help me teach?
   a. Let your better students in shorthand take turns dictating to the class. Let them teach the class now and then, with you directing their work. This has great appeal for them
   b. Divide your shorthand class into slow and fast groups. Let your better students give dictation to either or both groups
   c. Let your better bookkeeping students help the slower ones
   d. Let your better students help you with paper checking
   e. Let your better students do anything that will give them a "taste" of teaching, a "taste" they are sure to enjoy
3. Correspondence with business teacher-education institutions
   a. Encourage your better students to write letters of inquiry to business teacher-education institutions concerning their offerings
   b. Encourage your students to correspond with business-teacher trainees who may be from your home town

4. Qualities of a good teacher
   a. Normal intelligence
   b. Fondness for people
   c. Enthusiasm for learning and teaching

"Be Proud of Your Profession—Help Others to Become Interested" is the committee's slogan.

North Dakota

The North Dakota Business Education Association met in Minot on October 22. The many business teachers in attendance enjoyed a successful program. Ray G. Price of the University of Minnesota was the guest speaker. Dr. Price gave a most interesting talk on bookkeeping.

The following officers were elected for 1954: president, Donald Aase, Lisbon; vice president, Donna Jean Thompson, Mandan; secretary, Beverly Thompson, Rugby; and treasurer, Shirley Ann Nelson, New Rockford.

Alice Hansen of Bismarck Junior College was elected for a three-year term to the executive board of Mountain Plains. Herbert Schimmelpfennig presided at the meeting.

You Have a Date!

January 22-23. Alabama Business Education Association, STC, Florence, Alabama

January 23. Chicago Area Business Education Association, Marshall Field's, Chicago

February 11-13. Joint Meeting of UBEA Research Foundation; Administrators Division of UBEA; U. S. Chapter of International Society, a Division of UBEA; and National Association of Business Teacher-Training Institutions, Conrad Hilton Hotel, Chicago

February 14. National Council for Business Education, Conrad Hilton Hotel, Chicago

February 27. Chicago Area Business Education Association, Marshall Field's, Chicago

March 18-20. Western Business Education Association and Oregon Business Education Association (joint meeting), Portland, Oregon

March 27. Chicago Business Education Association, Marshall Feldi's, Chicago

April 10. Pennsylvania Business Education Association (Western section), New Kensington

April 23-24. Ohio Business Teachers Association, Southern Hotel, Columbus

April 24. Pennsylvania Business Education Association (Eastern section), Philadelphia

June 17. UBEA Representative Assembly (Mountain-Plains region) Dallas, Texas

June 18-19. Mountain-Plains Business Education Association, Dallas, Texas

June 27-July 2. National Education Association and Departments, New York City

June 27. UBEA Representative Assembly (Eastern region), New York City

WESTERN REGION

WBEA

Would you like to mix a little skiing or beach-combing with the latest tips on business teaching? Portland, Oregon, opens its doors to business teachers in the West for the annual convention which will be held on March 18-20, 1954. The Oregon Business Education Association will be host for the meeting.

Portland has a long record of successful and inspiring business conventions which have always included nationally famous keynote speakers. Trips have been scheduled to Mt. Hood with dinner at Timberline Lodge and to the excellent beaches in the Portland area.

WBEA President Eugene J. Kosy, and Treasurer Inez Loveless, attended the Executive Council meeting of the host association on October 9. At this time the slogan "Even More in '54" was adopted.

WBEA plans to publish its first issue of the *Western News Exchange* in the February issue of BUSINESS EDUCATION FORUM. The condensed convention program will be released in the *News Exchange.*

Idaho

District organizations of the Idaho Business Education Association were completed in all of the regions of the state during the institutes this fall. The chairmen of the districts, and the state officers comprise the executive board for the year.

Most of the district institutes had special business education workshops scheduled as part of the two-day program. Business teachers were urged to hold other professional meetings during the year. Much interest has been shown in the UBEA-NOMA testing program. This is one of the topics suggested to the groups for study. Hazel Mary Roe of Boise Junior College is state UBEA chairman. Miss Roe is prepared to furnish information on the UBEA-NOMA Business Entrance Tests program.

Through the state and district professional meetings, it is hoped that IBEA can make a definite contribution to the profession. The officers feel keenly that membership must mean something professionally to the individual teachers. It is not enough simply to be able to say we "belong."

CENTRAL WASHINGTON . . . H. L. Van Ness (center) was guest speaker at the recent meeting of the Central Washington Business Education Association. Among the persons present at the meeting were (seated, left to right) Margaret Muir and Evelyn Russell; (standing) Eugene Kosy, Oren Tarbox, Alfred Halbert, R. Pinnell, Mr. Van Ness, Wilhelmina Frieth, Corinna Claxton, Dorothy Webster, Gladys Johnstone, and Ruth Burpee.

Central Washington

The Central Washington Business Education Association held its annual fall meeting in Yakima on October 14, at the Le Elbon Club.

H. L. Van Ness, district manager of Dictaphone Corporation, Seattle, spoke at the luncheon session on "The Past, Present, and Future of Dictating Machines." Mr. Van Ness traced the development of voice recorders and transcribing machines and discussed their present place in business and the business education programs today.

Eugene J. Kosy, UBEA state chairman and president of the Western Business Education Association reported on the regional business education activities.

The 1953-54 officers of Central Washington Business Education Association are Cora Harms, president, Sunnyside High School; Ted Boswell, vice president, Yakima High School; and Helen Mary Gould, secretary-treasurer, Central Washington College, Ellensburg.

Oregon

The Oregon Business Education Association is actively engaged in a statewide business education program, and many of its members have participated in workshops throughout the state. This year will see the completion of a five-year program begun in 1949.

Special-guest groups are invited each year to the OBEA convention to acquaint school patrons in the state with the business education program—one year administrators, another year service clubs, and other groups. Guest speakers of national prominence have been invited for each of the subject areas emphasized.

Under the direction of Theodore Yerian of Oregon State College at Corvallis, a Business Teacher's Guide has been prepared and is being published by the State Department of Education. This guide will be ready for distribution early in 1954.

The association continues to serve business teachers of the state through its publication the *OBEA Bulletin.* This bulletin is written and published four times a year by members. Through this medium, teachers of business education keep better informed of business teacher activities.

Financial assistance has been made available to further the work of the Future Business Leaders of America chapters in Oregon. This youth organization is an important phase of the business education program.

The Executive Council held its annual fall meeting in the conference room of the Oregon Education Association Building on October 9. At this meeting plans were made for the joint convention of the WBEA-OBEA which will be held in Portland on March 18-20.

Members of the OBEA Executive Council present for the session included Leonard L. Carpenter, president; Enid Bolton, vice president; Alice Johnson, secretary; Gertrude Ditto, treasurer; Thedore Yerian, consultant; Louana Lamb, Edith Smith, Jay Scholtus, Lucille Borigo, Theodore Gibson, Dorothy Bailie, Irene Boone, Harold Palmer, and Ralph Snyder.

REMEMBER IT'S PORTLAND IN '54

Eastern Washington

"Business in Business Education" was the theme for the fall meeting of the Eastern Washington Business Teachers Association which was held at the College of Education in Cheney.

James O. Griggs of North Central High School in Cheney was chairman of the discussion group. Mr. Griggs presented three businessmen who spoke on business-education day, education-business day, and the junior achievement program.

At the business session, the following officers were elected: president, Celesta Kinder of Cheney High School; vice president, Charles Baten of Lewis and Clark High School in Spokane; and secretary-treasurer, Ernestine Evans of Whitworth College in Spokane. The business session was followed by a luncheon at which time William C. Sorenson, director of Secondary-School Curriculum in Spokane, spoke on "The Place of the Business Department in the High School Curriculum."

"How We Can Bring Business Into Business Education" was the topic used for the panel which was composed of businessmen from the area. Harold Leffel, a businessman, was chairman of the panel.

Loraine Schwartz of John Rogers High School and Sister Yolanda Maria of Holy Neames Academy were in charge of the coffee hour and registration for the convention.

California

Gene L. Tarr, assistant publicity chairman for the 1954 convention of the California Business Education Association, has announced that the Senator Hotel in Sacramento will be headquarters for the annual meeting which has been scheduled for April 11-13. Cynthia V. Reynolds of Sacramento is the convention chairman. Milburn Wright, CBEA president, will preside over the convention.

The theme for the convention is "Your Capitol Honors Business Education." Program chairman, William R. Blackler of Sacramento, promises to have an outstanding program for the CBEA members who come to Sacramento for the big 1954 convention.

CBEA members will want to plan now to spend the Easter vacation in the beautiful city of Sacramento. Here they will have an opportunity to visit the many historic spots in addition to hearing the latest methods and techniques in teaching business subjects.

LET'S GO UNITED!

An association is its membership and its program of services. An association is made possible through the dues paid by a large number of persons and the contribution of time and talents of a group of persons who serve as its executive officers, advisors, and representatives — the working force. The persons who aid in expanding the membership of UBEA and its affiliated associations are known as members of the 10,000 Club.

The main objective of the 10,000 Club is an enlarged program of service through the *associations united*. Following careful consideration by leading business educators throughout the nation, membership goals have been established. The current goal of the Club is 10,000 UBEA members before next November and 20,000 members in 1957. With a working membership and an effective organization, both of which are the responsibility of local and state leaders, the goal is attainable.

The Centennial Action Program for Business Education proposes that each member accept the challenge to aid in building a strong profession on all levels—local, state, regional, and national. To this end the names of persons listed in this column have made a good beginning by inviting the active support of their colleagues in formulating and realizing a program of action not only for business education but for the total program of education. We salute the leaders in business education who qualify for membership in the 10,000 Club as this issue of the FORUM goes to press.

You, too, are invited to become a member of the 10,000 Club by lending your active support to this important phase of the Centennial Action Program for Business Education. The requirement is reasonable — five memberships for UBEA.

Each month the names of UBEA members who qualify will be entered in the FORUM'S 10,000 Club column.

Eastern Region

MASSACHUSETTS
Lester Sluder
Paul S. Lomax
Robert M. Swanson

NEW JERSEY
Louis Nanassy
Dorothy Veon

NEW YORK
Edward Cooper
Hamden L. Forkner
D. D. Lessenberry

PUERTO RICO
Alice Gonzalez

Central Region

ILLINOIS
Lewis R. Toll

INDIANA
H. G. Enterline
Forest Mayer

Central Region (Continued)

IOWA
Paul Boysen
Lloyd Douglas

MICHIGAN
Madeline Galia
Lyle Maxwell

MINNESOTA
Fred Archer
Donald Beattie

MISSOURI
Charles Kauzlarich

OHIO
Esther Anderson
Marguerite Appel
Merle Guthrie
Galen Stutzman

WISCONSIN
Paul Carlson
Russell Hosler

Southern Region

ALABAMA
Lucille Branscomb
M. C. McCuiston

ARKANSAS
Getha Pickens

FLORIDA
John Moorman
Della Rosenberg
Betty Weeks

GEORGIA
Ernestine Melton
Jane White

KENTUCKY
Vernon Anderson
Vernon Musselman

LOUISIANA
G. J. Johnson
Gladys Peck

MISSISSIPPI
Marguerite Buchanan
Jean K. House
Kathryn Keener
Frank Herndon
A. J. Lawrence

NORTH CAROLINA
Lois Frazier
Annie Hammond

SOUTH CAROLINA
J. D. Copeland
Anita McClimon
J. D. Copeland

TENNESSEE
Rienzi Jennings
George Wagoner
Theodore Woodward

VIRGINIA
Sara Anderson
Mona Coffman
Marguerite Crumley
Anne S. Daughtery
Mary B. Green
J. C. Hall
Harry Huffman
Merle Landrum
Watkins C. Smith
Lelia Stalker
A. L. Walker
Kenneth Zimmer

WEST VIRGINIA
John Callan
Reed Davis

Mountain-Plains Region

COLORADO
Kenneth Bangs
Harold Binford
Ray Heimerl
Edna McCormick
Earl Nicks
Marie Robinson
Mabel Willbanks

KANSAS
E. C. McGill
Loda Newcomb
John Payne
Archie Thomas

NEW MEXICO
Floyd Kelly
Vernon Payne

NEBRASKA
Helen Halbersleben

NORTH DAKOTA
Herbert Schimmelpfennig
Dorothy Travis

OKLAHOMA
Clyde Blanchard
Gordon Culver
Wilma Ernst
Lloyd Garrison
Robert Lowry
Gerald Porter

SOUTH DAKOTA
Clara Buitenbos
Dorothy H. Hazel
Pauline Pearson
Hulda Vaaler

TEXAS
Ruth Anderson
Martha Bright
Faborn Etier
Joe Peters
Vernon Payne
Donald Tate

WYOMING
Margaret Chastain
Robert Hitch

Western Region

ARIZONA
Edith Haner
Richard Mount

CALIFORNIA
Leland Baldwin
Howbert Bonnett
Eleanor Brown
Gladys Beuhlman
Roy Bucknell
Joseph De Brum
James Dietz
Eudora Estep
Albert C. Fries
Frances Henderson
Harold Hendry
Erwin Keithley
Helen Rohrer
Edwin A. Swanson

MONTANA
Bob Langenbach

OREGON
Gertrude Ditto
Fred Winger
Theodore Yerian

WASHINGTON
Eugene Kosy
Ernest Scheele

NABTTI

The Executive Committee of the National Association of Business Teacher-Training Institutions is planning an important and worthwhile program for the convention which will be held at the Conrad Hilton Hotel in Chicago on February 11-13.

Topics scheduled for the program include: "An Examination of Business Teacher-Education Programs as the Result of Direct Visitations," "Student Teaching," "Accreditation of Business Teacher-Education Programs," and "Consideration of Current Attacks on Teacher Education."

Two major sessions of the convention program will employ the group technique with leaders for each group. One of the evening sessions will be held jointly with the convention of the American Association of Colleges for Teacher Education.

ISBE

The Central Committee of the International Society for Business Education held an executive meeting in Milan, Italy, on September 9, 1953. Ivan Larsson of Stockholm, Sweden, presided. President Larsson, Executive Secretary Samuel Schaffner, and other members of the Central Committee reported on their activities for the year.

The problam of whether to hold an International Congress in 1954 or another International Economics Course brought forth much discussion. No decision was reached. The Committee will investigate further the possibility of holding the International Economic Course and will release its decision in the early part of 1954.

It was proposed that the Society consider an arrangement, separate from the government, for the exchange of positions by young businessmen among the various countries. It was believed that the National groups of the SIEC could help each other on this matter.

An invitation was issued from the Swedish delegation to hold the 1955 International Economic Course in their country. An invitation was also presented from Austria for the Committee to consider holding the 1956 course in that country.

In addition to other items of business and reports, the Committee prepared a special message for the American delegate to present to Hamden L. Forkner, immediate past-president of the U. S. Chapter, in which it expressed the appreciation of the entire group for the excellent course held in New York and Washington. H. O. Damgaard-Nielson who presided over the Course held in the United States was appointed honorary president for SIEC prior to the adjournment of the Central Committee. Copies of the minutes of the Central Committee meeting have been duplicated and sent to members in the United States.

The 1954 FBLA Convention

The third annual National Convention of the Future Business Leaders of America will be held in Dallas, Texas, on June 10-12, 1954. Headquarters will be at the Baker Hotel. Although the time selected is not convenient for some members, it appears to be the date that is most desired and was therefore selected by the National FBLA Board of Trustees.

General Regulations

The following general regulations have the approval of the FBLA National Board of Trustees and the sponsoring organization, the United Business Education Association. These regulations will apply to the 1954 FBLA meeting.

1. The convention is open only to state delegates, chapter representatives, chapter members, sponsors, and chaperons. Applications for registration must be endorsed by the chapter's sponsor or principal of the school.

2. All students, sponsors, and chaperons must be registered in advance of the convention if possible, and report to the FBLA registration desk for credentials. If it is not possible to complete and return the registration forms before June 1, the Washington office should be notified by telegram of the number of persons to be registered. Please do not send money by Western Union.

3. Delegates of state chapters and official representatives of local chapters must register under Plan 1. (Details of Plan 1 and Plan 2 are supplied to chapter sponsors.) The National FBLA organization will share in providing part payment of the expenses of the two delegates from each state chapter. Reimbursement by the National FBLA organization will be based on the formula used by the National Education Association for part payment of delegates' expenses to the NEA Representative Assembly. Students who are members of chapters but are not official chapter representatives or state delegates, sponsors, and chaperons must register in order to participate in the convention and receive admission tickets. They may register under either Plan 1 or Plan 2. Many local chapters report that they have funds for the purpose of helping to send their official representatives, sponsors, and other members to the National convention. This is commendable.

4. Each state chapter may send two voting delegates. Each local chapter with a membership under 50 is entitled to two official representatives. A membership between 50 and 100 entitles the chapter to three official representatives. Chapters with more than 100 members are entitled to four official representatives. A chapter which has not been in good standing during the current year is not entitled to official representatives. The last statement does not apply to chapters organized in April or May.

5. Any state chapter which wishes to send recommendations or resolutions for the consideration of the delegates and representatives should prepare two copies and mail them to the Executive Secretary before May 15. Chapters in states which do not have state chapters may send their recommendations directly to the Executive Secretary.

6. Each state delegate and official representative of local chapters will be expected to attend and participate in the group meetings.

7. Candidates for national offices must be present at the convention. No two officers shall be elected from the same state. Candidates for the office of president must be juniors in a high school or enrolled in college and currently hold the office of president in an FBLA chapter on the state or local level. Candidates for vice president must meet the same requirements as for president. Candidates for secretary must be a sophomore or junior and currently hold the office of secretary of a state or local chapter. Candidates for treasurer must meet the same requirements as for secertary, but in addition have completed a year of bookkeeping at the high school or college level. In lieu of the foregoing requirements, the candidates may be a college junior, sophomore, or freshman who has held the respective office in a high school chapter. In lieu of the foregoing requirements, the candidate may be considered who has held the respective office in the National Association of Student Councils.

8. All candidates must be registered with and letters of endorsement received by the National Executive Secretary before June 1. Each candidate for office must be endorsed in writing by the local chapter sponsor, state advisor, and chairman of the State FBLA Committee. Presentation speeches for candidates will be limited to three minutes for president and to two minutes for other offices.

In the next issue of the *Forum*, Dr. Hamden L. Forkner of Teachers College, Columbia University, will discuss "FBLA Awards." He will point out the things that the judges will be looking for as they read the chapter reports, view the exhibits, and listen to the oral reports on the most original projects for the year.

9. A chapter sponsor or adult approved by the school must accompany each group (not each individual). The sponsoring organization can not be responsible for students attending the convention, but it will assume the responsibility of providing a wholesome program of activities.

10. No resolutions will be passed and no action will be taken which will obligate any delegate or school in any way. Resolutions and actions taken will be subject to approval of the Executive Board of the United Business Education Association and the FBLA National Board of Trustees.

Reports and Exhibits

Each state chapter will be expected to give a progress report at the convention. These reports will be limited to five minutes. The name of the person who will make the report for the state chapter should be sent to the Convention Chairman, Mr. Hollis Guy, not later than May 15.

The chairman of each special group or committee functioning at the convention will be expected to give a brief report at the business session. The written reports should be filed with the Executive Secretary at the close of the convention.

Each local chapter which wishes to enter its annual chapter activities report (no special form is required) in the achievement contest (Event 1) should send three copies of the report to the Washington office not later than May 15. It will not be necessary for the chapter submitting the best report to be repre-

(Please turn to the next page)

FBLA *(Continued)*

sented at the convention to receive the Hamden L. Forkner award.

Any local or state chapter may enter an exhibit at the convention providing the posters, scrapbooks, or other exhibited material are brought to the convention hotel on the opening day and placed for judging before 11:30 a.m. The chapter must have a person responsible for removing the exhibit not later than 4:00 p.m. on the closing day.

Awards

Awards will be presented at the convention to:

1. The local chapter which submits the best annual chapter activities report.
2. The local chapter which reports the most original project.
3. The local chapter which "tops" all chapters in membership by regions.
4. The local chapter and state chapter which report the greatest number of new chapters installed by visiting teams since September.
5. The local chapter and the state chapter which has the largest attendance at the convention (based on mileage, etc.).
6. The local chapter and the state chapter which presents the best exhibits at the convention.
7. Special classifications to be announced.

In making the awards for Nos. 1 and 6, the committe will use the twelve objectives of the Future Business Leaders of America as the criteria for evaluating the chapter's achievements. The awards committee will be composed of businessmen and business teachers who are not currently sponsoring FBLA chapters.

EXCERPTS FROM REPORT ON ADVANCE ESTIMATES

The Research Division of the National Education Association has released the twelfth in a series of national estimates concerning the public elementary and secondary schools. As compared with the previous school year, the 22-page report shows that 1953-54 will be characterized by:

- An increase of 1,197,000 in enrollments in the public elementary and secondary schools
- An increase of 38,000 in instructional staff
- An increase of 2000 in the number of teachers who hold emergency or temporary certificates
- An increase of $500,000,000 in current expenditures
- An increase of nearly $12 in the average expenditure for each pupil in average daily attendance
- An increase of about 4.8 per cent in the average salary of instructional staff (classroom teachers, principals, and supervisors).

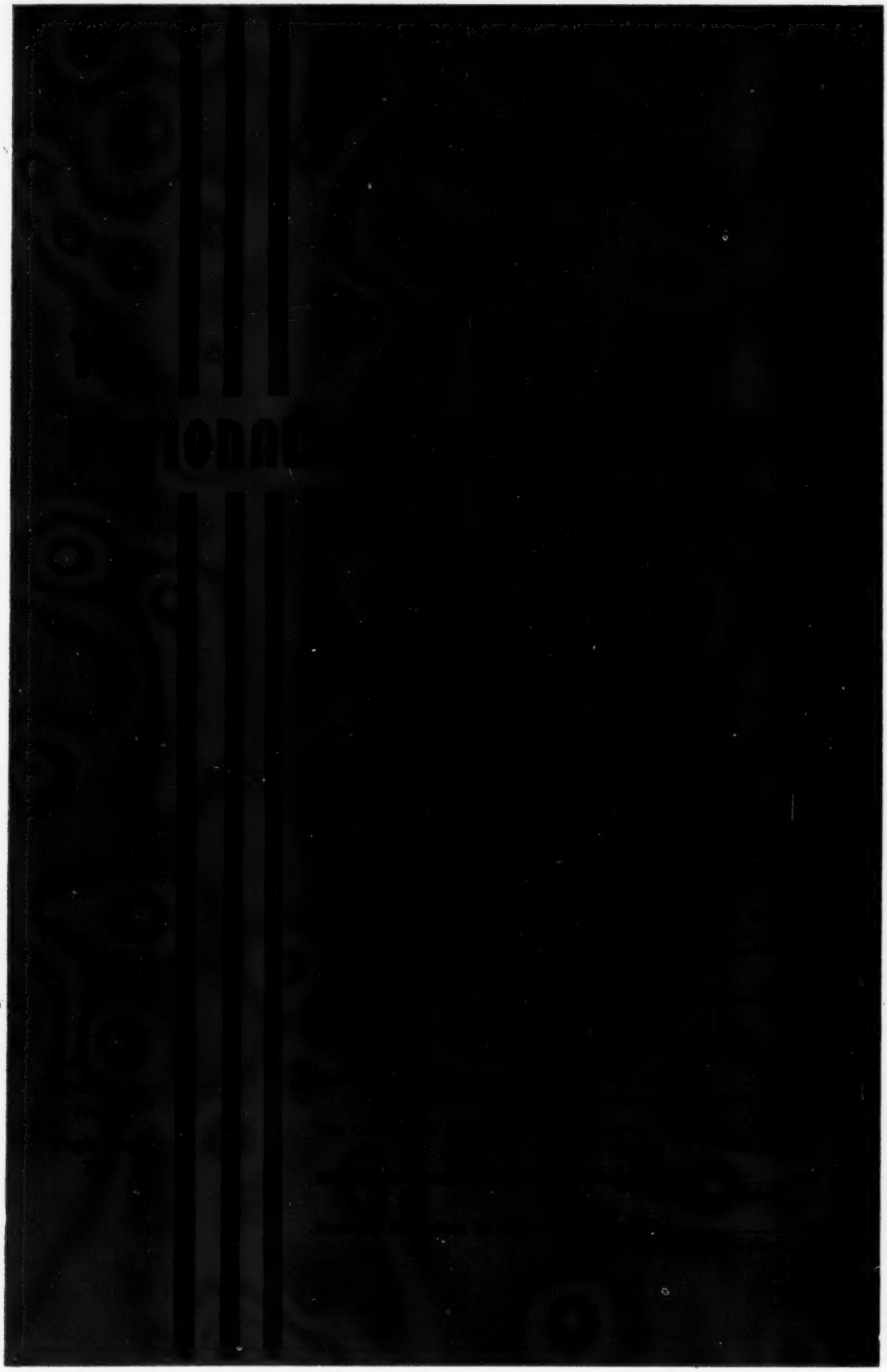
Most of the foregoing changes were not unexpected but some of them, such as increasing enrollment, indicate a further piling up of the instructional, financial, personnel, and housing problems which have adversely affected schools during the past few years. In several respects the outlook for 1953-54 is clearly unfavorable:

- The enrollment in teacher-education institutions is not gaining rapidly enough to fill the need for qualified teachers.
- The accelerated growth in pupil enrollments is compelling school systems to employ increasing numbers of teachers who are not fully qualified for standard certificates.
- The shortages in buildings and qualified teachers continue to deprive at least 500,000 pupils of full-time schooling.
- The shortages of buildings and qualified teachers, especially critical in the elementary schools in the past seven years, are now producing serious problems at the secondary-school level.

In urban school systems the building problem has definitely become worse. In 1952-53 just 28 states estimated that they had serious needs for additional buildings for secondary schools; in 1953-54 the number had jumped to 41. This fact, plus other evidence on the elementary shortage, indicates that the housing of present enrollments now affects both elementary and secondary schools in a majority of the states.

The estimated average salary for secondary-school teachers is $3960—the average for all instructional personnel is $3725. In 1953-54 the average salary is worth no more in goods and services than $1934 was worth in 1935-1939. In 1947-1949 dollars, the average of $3725 is worth $3234. The purchasing power of the 1953-54 average salary is 3.8 per higher than that of the 1952-53 salary, basing both estimates on September prices in the respective school years.

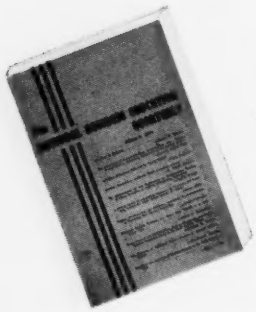
On the basis of previous experience, it is believed that the summary presents a reasonably accurate picture of nationwide conditions as of October 1953.



The General Issue of *The National Business Education Quarterly* is a professional service of the four Divisions of the United Business Education Association, a Department of the National Education Association. The subscription rate of three dollars a year includes a year's membership in the four UBEA Professional Divisions (institutions excepted). Many back issues of the *Quarterly* are available at the single copy rate. Write to the United Business Education Association, 1201 Sixteenth Street, N. W., Washington 6, D. C., for information concerning the *Quarterly*.

FEATURED IN
Business Education (UBEA) Forum

Oct.	**Shorthand**
Nov.	**Typewriting**
Dec.	**Bookkeeping**
Jan.	**Teaching Aids**
Feb.	**General Clerical and Machines**
Mar.	**Basic Business**
Apr.	**Distributive Occupations**
May	**Cooperation with Business**



FEATURED IN
The National Business Education Quarterly

Oct.	**General Issue**
Dec.	**Business Teacher Education**
Mar.	**Research in Business Education**
May	**Problems in the Administration of Business Education**

The United Business Education Association

deserves the active support of all business teachers in its program to . . . . . Promote better business education

UBEA **is a democratic organization. The policies of the association are made by a Representative Assembly composed of delegates from the affiliated associations. Any member of *UBEA* may attend the annual meeting of the assembly, but only delegates have voting privileges. Fifty state, area, and regional associations of business teachers are affiliated with *UBEA*.**

UBEA's **Executive Board (National Council for Business Education) is elected by mail ballot. Three board members represent each of the five districts. This group acts for the Representative Assembly in executing policies of the association.**

UBEA **has four divisions—Research Foundation; Administrators Division; National Association of Business Teacher-Training Institutions; and the U. S. Chapter, International Society for Business Education. The Divisions elect their own officers, hold conventions, and work on problems in their respective areas of interest. Members of the Divisions are also known as professional members of *UBEA*.**

UBEA **sponsors more than 800 local chapters of the Future Business Leaders of America, the national youth organization for students in colleges and secondary schools enrolled in business subjects.**

UBEA **owns and publishes the *Business Education (UBEA) Forum* and *The National Business Education Quarterly*. The twenty-four *Forum* and *Quarterly* editors, each a specialist in his field, provide the readers with down-to-earth teaching materials.**

UBEA **cooperates with other professional associations, organizations of businessmen, and Federal agencies in projects which contribute to better business education.**

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